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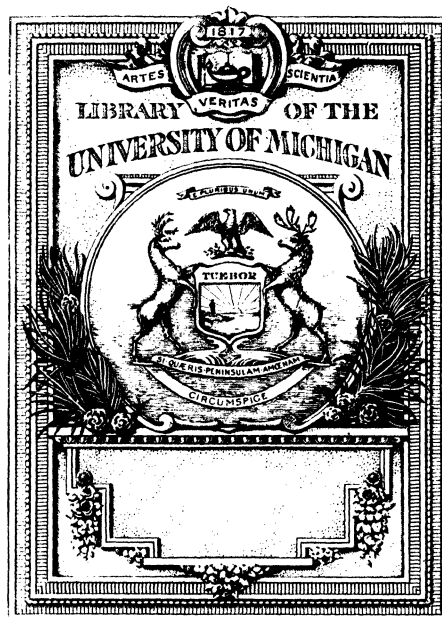
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PORTO RICO
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REPORT
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GOVERNOR
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ANNUAL REPORTS, WAR DEPARTMENT

FISCAL YEAR ENDED JUNE 30, 1910

REPORT OF THE
GOVERNOR OF PORTO RICO

TO THE SECRETARY OF WAR

1910



WASHINGTON
GOVERNMENT PRINTING OFFICE

1910

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REPORT OF THE GOVERNOR OF PORTO RICO.

1. The first part of the paper is devoted to the study of the

TENTH ANNUAL REPORT

OF THE

GOVERNOR OF PORTO RICO.

GOVERNMENT HOUSE, PORTO RICO,
San Juan, September 1, 1910.

SIR: In pursuance of law and the Executive Order of the President, dated July 15, 1909, I have the honor to submit herewith the following report of the Governor of Porto Rico, covering the fiscal year ended June 30, 1910:

INTRODUCTION.

Continuous improvement along all lines and in all of the activities of this Territory has been the positive trend during the year for which this report is rendered.

The salutary effect of the act of Congress, approved July 15, 1909, and the executive order which followed it upon the same day, placing matters pertaining to the government of Porto Rico in the jurisdiction of one department of the United States Government was immediately felt. The island government was no longer adrift, or uncertainly attached. It found in the War Department, through the Bureau of Insular Affairs, one place of contact, and immediately recognizing its administrative responsibility to one head began forthwith to take advantage of the wide experience and facilities which its new tie afforded.

Active interest in the welfare and problems of its new charge was evinced by the department in the visit to the island during December of the Secretary of War and the Chief of the Bureau of Insular Affairs. During the week of their presence upon the island they made as complete an investigation of local affairs as the time at their disposal permitted. Every moment was covered by engagements in the keeping of which they came into personal contact with all of the various elements of society, government and politics. Everyone who had anything to say, criticism to make, or suggestion to offer was given a private interview at which he could talk directly and confidentially, if he so desired, with the visitors. The Secretary and General Edwards accompanied by the Governor and an unofficial party crossed and recrossed the island, traveling both by automobile and train. During this trip they visited Ponce, Arecibo, and twelve other typical municipalities, in each of which they were received with enthusiastic public demonstrations, and learned through mayors and other speakers of the subjects and aspirations which were at the time uppermost in the public mind.

The visit of these officials had two immediate, necessary, and beneficial results: (1) It gave them a true insight into local conditions which could have been gained in no other way than by personal contact, thus enabling intelligent treatment of the questions arising therefrom, and (2) it placed the public in possession of information respecting the attitude of the United States Government toward, its sympathy for, and deep interest in the island and its people that had never before been so clearly understood.

The organic act under which the government of the island is administered, approved April 12, 1900, has been outgrown by the advance of conditions and it was partially with a view to obtaining first-hand information upon which to base recommendations for its revision that the visit of the War Department officials was made.

The bill introduced by the Hon. M. E. Olmsted at the last session of Congress and which after exhaustive hearings and various amendments was passed by the House of Representatives June 15, 1910, represents the present status of the work thus inaugurated. In its present form—granting collective American citizenship to the people of Porto Rico; a partially but progressively elective senate; subdividing the Territory into representative and senatorial districts; basing the right of suffrage upon educational or contributory grounds; extending the appointive judiciary system; establishing a coordinate and cohesive form of insular government, in which the legislative and executive functions are to be separated, and an effective health service throughout the island—the bill is, in the main, well adapted to meet present conditions, and satisfactory to the people whom it will affect.

An incidental effect of the interest displayed and clear public utterances made by the Secretary of War during his visit, but one of no less importance to the progress of the island than those already mentioned, was the confidence inspired thereby in the future security to sound business enterprises. Men of means and energy had become discouraged over local conditions and the apparent uncertainty of the future and had determined to dispose of their interests and leave the island. These men have regained confidence in the business security and possibilities of the country and have not only changed their determination to leave, but extended their investments and operations. They have been joined by others attracted from abroad by profitable business opportunities, and there exists to-day throughout the business community a gratifying spirit of confidence, cooperation, and progress; a spirit which if sustained, together with the natural advantages possessed by the country, must result in its becoming one of the most active and prosperous Territories of the Union. No other, in proportion to its area, is endowed with greater opportunities or more certain elements of industrial prosperity. Its geographical location in the Tropics, and yet within easy reach of the populous centers and great markets of the Eastern States, is a natural condition that must exert a potent influence upon the future of the island.

With its delightful climate and perfect winter season of five months; its varied scenery, beautiful beyond description; its magnificent road system extending around and generally over the island, which has been in course of construction for a half century; its quaint attractiveness due to the presence of ancient forts, cathedrals, churches, picturesque bridges, and fascinating scenes—it is destined to become

one of the most popular winter resorts on this side of the Atlantic. With the single exception of tourist hotel accommodations it is probably now the best equipped, and it is hoped that advantage will soon be taken of the existing conditions to complete the requirements in this behalf. Porto Rico is the nearest Territory to our eastern markets in which citrus and tropical fruits of all kinds can be safely produced and shipped thereto in their natural condition, or from which those markets can be supplied during the winter months with fresh produce.

The census of 1899 showed the population of the island, with its area of but 3,606 square miles, to be 953,243 and the most thickly populated per square mile of any American State or Territory except Massachusetts. The present census will show something over 1,100,000, or 310 per square mile. This population includes a very large percentage of working people who are happy and industrious under conditions much less favorable to their personal interests and comfort than those which surround the laboring classes on the Continent. They are capable of greatly increased activities with the improved conditions that the provisions of nature must bring about in their natural course, as the opportunities that exist are taken advantage of. The educated and intelligent classes among the people, realizing that advancement of their countrymen must come primarily from extended and intensified industry as a basis for education and a higher scale of living, are devoting much thought and energy to improving industrial conditions. To be prosperous in the true sense of the word, the island, with its dense population, must become a veritable garden spot of intensive farming. No doubt exists that this condition can and will be reached. Therefore bright hopes are entertained of the future and all energies are bending in the direction of sane improvement. The record of the past year is one that fully justifies the confidence now entertained.

GENERAL FINANCIAL CONDITIONS.

One of the most conspicuous evidences of the growth of confidence in the successful industrial development of the island was the establishment therein, during the past year, of branches of 22 foreign corporations with a capital stock of \$11,110,112, of which \$3,695,466 had been paid in at the date of their authority to begin business. During the same period 32 new domestic corporations, with a combined capital of \$5,608,000, of which \$1,317,250 represented the immediate cash investment, were organized and commenced operations. At the end of the previous year 119 domestic corporations, with authorized capital amounting to \$21,911,570 and paid-in capital of \$6,700,710, that had been organized under the local corporation law, and 142 foreign corporations registered, with authorized and paid-in capital of \$299,354,439 and \$135,316,860, respectively, were engaged in business.

The total assessed value of all property in the island, which is estimated to be at least \$75,000,000 below the actual value, is \$121,866,149, as compared with a total valuation of \$117,616,625 in 1908. The figures afforded by the recent schedules represent personal property assessed at \$23,536,413 and real property at \$98,329,736, from which figures, taking into consideration the usual percentage of omissions and undervaluation, it is safe to assume that

the per capita wealth of the island, based on the census of 1909, is about \$200.

The total net public debt, including that of the insular and municipal governments and school boards, is \$4,175,382, or but 3.4 per cent of the assessed valuation and 2.9 per cent of the actual value of property in the island, representing a per capita indebtedness of but \$3.73, as against the average per capita indebtedness in the United States of \$58.28.

The statements covering transactions of banking institutions show their total resources on June 30, 1910, to have been \$16,694,881.16, an increase of 53 per cent over those at the end of the fiscal year 1908. The deposits, cash resources, and totals at the end of each of the past three fiscal years, as shown below, indicate to some extent the rapid but healthy increase in business that has taken place during that period.

	1910.	1909.	1908.
Cash resources.....	\$6,041,555.40	\$4,295,044.17	\$3,052,823.82
Deposits.....	11,081,383.54	7,860,658.69	6,208,289.98
Total resources.....	16,694,881.16	13,075,715.87	10,908,847.68

From \$3,052,823.82 on June 30, 1908, cash resources have grown to \$6,041,555.40 on June 30, 1910, and more than kept pace with the increase of deposits from \$6,208,289.98 to \$11,081,383.54. Operations and cash on hand indicate more money in the island and a larger circulation at the present time than ever before. These statistics, however, represent only the condition and operations of the nine recognized banking institutions of the island and are given as indicative of the financial progress being made but not at all as representing the total banking business of the territory, for many commercial houses throughout the island, following the custom of Spanish times, are still performing functions usually reserved to banks. Of the banking business transacted by these business houses there is at present no reliable data and no government supervision or examination, which leads to the recognition of the necessity for banking laws and regulations which do not now exist. Nevertheless, the fact that rates of interest upon money loaned by all institutions doing a banking business have decreased indicates that money is generally more plentiful with them than formerly. The rates upon good commercial and planters' paper, which until recently were 10 to 12 per cent, have decreased to an average of from 8 to 10 per cent, while the present sound conditions and confidence in their continuance promise a still further reduction during the coming year.

The larger operations of banking institutions referred to above and as shown in detail by the report of the treasurer of Porto Rico are due both to marked improvements in the island's external transactions and to increased industrial activity at home.

EXTERNAL COMMERCE.

In 1901 the total value of articles purchased from and sold to the United States and foreign countries amounted to \$17,502,103, and in the fiscal year 1910 to \$68,595,326, a gain within ten years of \$51,000,000, or an increase of substantially 400 per cent. Merchan-

dise introduced during the past year is represented by a valuation of \$30,634,855, and shipments were invoiced at \$37,960,471, resulting in the proportionately large balance of trade in favor of the island of \$7,325,616.

Eighty-five per cent of the total trade value represents shipments to and from the United States, while 15 per cent was the proportion of commerce with other countries.

An indication of the island's present purchasing power, based upon its actual external purchases during the last fiscal year together with a statement of its import trade with the mainland, as compared with that of other countries and territories, having in mind the limited extent of its area but proportionately large population and the fact that as yet but 56 per cent of its lands are under cultivation, will possibly convey a more concrete and comprehensive impression of the existing industrial condition of the territory and its possibilities with the extension of intensive agricultural methods than any other brief showing that could be made.

The total external purchases of Porto Rico during the fiscal year 1910 amounted to \$30,634,855, representing a per capita expenditure of about \$27. Of these purchases \$27,097,654 were made in the mainland markets of the United States, which gave the island twelfth place in importance on the list of world's customers in those markets. As a purchaser of American products it preceded, among other countries, Russia, Spain, Austria, China, Japan, Turkey, all countries of Central and South America, except Argentine, and all of the East Indies. Its purchases in the United States were greater than those of any other noncontiguous American territory, exceeding those of the Philippine Islands by \$10,265,009, Alaska by \$8,427,315, and Hawaii \$6,537,553.

It is interesting to note that while the increased value of trade with exterior ports during the past ten years is due almost entirely to that with the mainland, commerce with other countries instead of suffering either in exports or imports has been relatively constant, fluctuations from year to year during the period having, in fact, resulted in a final increase of over \$4,000,000 during the present year as compared with the transactions of 1901. The following statements set forth in comparative form the distribution of export and import values during the past ten years:

Porto Rico's trade with the United States and foreign countries during the past ten fiscal years, ended June 30, 1910.

MERCHANDISE SHIPPED INTO PORTO RICO FROM THE UNITED STATES AND FOREIGN COUNTRIES.

Year.	From the United States.	From foreign countries.	Total.
1901	\$6,965,408	\$1,952,728	\$8,918,136
1902	10,882,653	2,326,957	13,209,610
1903	12,245,845	2,203,441	14,449,286
1904	11,210,069	1,958,960	13,169,029
1905	13,974,070	2,562,189	16,536,259
1906	19,224,881	2,602,784	21,827,665
1907	25,686,285	3,580,887	29,267,172
1908	22,677,376	3,148,289	25,825,665
1909	23,618,545	2,925,781	26,544,326
1910	27,097,654	3,537,201	30,634,855

Porto Rico's trade with the United States and foreign countries during the past ten fiscal years, ended June 30, 1910—Continued.

MERCHANDISE SHIPPED FROM PORTO RICO TO THE UNITED STATES AND FOREIGN COUNTRIES.

Year.	To the United States.	To foreign countries.	Total.
1901.....	\$5,581,288	\$3,002,679	\$8,583,967
1902.....	8,378,766	4,055,190	12,433,956
1903.....	11,051,195	4,037,884	15,089,079
1904.....	11,722,826	4,543,077	16,265,903
1905.....	15,633,145	3,076,420	18,709,565
1906.....	19,142,461	4,115,069	23,257,530
1907.....	22,070,133	4,926,167	29,996,300
1908.....	25,891,281	4,753,209	30,644,490
1909.....	26,394,312	3,996,913	30,391,225
1910.....	32,095,897	5,864,574	37,960,471

TOTAL EXPORTS AND IMPORTS BY YEARS.

1901.....	\$17,502,103	1906.....	\$45,085,195
1902.....	25,643,566	1907.....	56,263,472
1903.....	29,538,365	1908.....	56,470,155
1904.....	29,434,932	1909.....	56,935,551
1905.....	35,245,824	1910.....	68,595,326

As might be expected of a tropical country whose dense population is largely devoted to the production of sugar, tobacco, fruits, and other crops peculiarly adapted to the local conditions, Porto Rico finds it economical to obtain many of the common necessities of life elsewhere than from local production, and thus we find that the heaviest classes of importations consist of rice, manufactures of cotton, meats, dairy products, and breadstuffs, over 80 per cent of which are purchased in the United States. The following comparative statement shows the value of the principal articles received by Porto Rico from the United States and foreign countries during the past five years:

Principal articles shipped into Porto Rico from the United States and foreign countries during the past five fiscal years ended June 30, 1910.

FROM THE UNITED STATES.

	1906.	1907.	1908.	1909.	1910.
Breadstuffs.....	\$1,395,257	\$1,656,436	\$1,656,368	\$1,953,663	\$2,274,908
Cotton, and manufactures of.....	2,419,121	3,678,247	2,815,467	3,682,325	3,677,316
Fibers, and manufactures of.....	143,901	166,640	117,665	143,899	256,797
Fish and fish products.....	514,902	418,700	564,679	237,206	551,072
Meat and dairy products.....	1,800,671	2,311,227	2,391,205	2,446,318	2,895,317
Oils.....	231,533	334,375	363,017	452,094	511,408
Rice.....	3,347,101	4,165,349	3,488,091	3,480,299	3,749,605
Soap.....	247,038	275,561	359,636	407,294	432,408
Spirits, wines, etc.....	249,671	337,445	273,755	257,847	309,051
Sugar, molasses, and confectionery.....	245,866	414,288	385,146	541,405	439,954
Tobacco, and manufactures of.....	368,156	502,860	314,653	506,135	397,115

FROM FOREIGN COUNTRIES.

	\$34,153	\$47,754	\$40,814	\$62,257	\$40,241
Breadstuffs.....	143,987	183,094	259,786	90,168	78,267
Cotton, and manufactures of.....	179,097	270,215	242,677	186,219	198,602
Fibers, and manufactures of.....	514,733	536,390	470,406	654,119	601,751
Fish and fish products.....	212,359	328,612	433,227	329,583	449,807
Meat and dairy products.....	71,285	106,386	63,031	86,801	124,878
Oils.....	6,885	6,089	72,437	11,802	4,878
Rice.....	70,499	50,877	16,318	9,776	10,486
Soap.....	103,253	158,937	183,013	146,045	163,893
Spirits, wines, etc.....	8,304	13,014	12,743	10,387	14,099
Sugar, molasses, and confectionery.....	329	762	428	262	606
Tobacco, and manufactures of.....					

INDUSTRY AND AGRICULTURE.

Local industries are almost entirely confined to the preparation of agricultural products for the market, and under ordinary conditions the activity of local industries increases or decreases in proportion to changes in the quantity of agricultural products. An exception to this rule during the past year, however, occurred with respect to fruit canning. Prices offered for fresh fruits, especially pineapples, in the United States were so high at times as to warrant shipment instead of the sale, as usual, of undersized fruit to canning factories. There was a material increase in the amount of distilled spirits, cigars, and cigarettes manufactured. The increased industrial activity in all directions is further represented by the registration of 14 domestic and foreign corporations for sugar making, 18 for the purpose of raising, canning, and packing fruit, and 22 to engage in coffee and cattle raising, shipping, and transportation, and numerous other enterprises.

Porto Rico being an agricultural country, a comparatively small proportion of its principal products are used in local consumption, hence the shipments of its principal crops furnish a fairly accurate index of agricultural conditions. An examination of the records of exportation, furnished by the United States Customs Service, shows a marked increase during the past year in the exportation of each product and indicates that, with the exception of tobacco leaf, oranges, and canned pineapples, quantities exported in 1910 exceeded those shipped during any previous year.

In 1901 only 68,909 tons of raw sugar were exported. Shipments of sugar during 1910 aggregated 284,522 tons, valued at \$23,545,922, representing over 60 per cent of the valuation of all products exported. The following table shows the annual exports of sugar and the selling price per ton:

Sugar exports.

Fiscal year.	Tons.	Value.	Average price per ton.
1901.....	68,909	\$4,715,611	\$68.43
1902.....	91,912	5,890,302	64.08
1903.....	113,108	7,470,122	66.04
1904.....	129,647	8,690,814	67.03
1905.....	135,653	11,925,804	87.90
1906.....	205,277	14,184,667	69.10
1907.....	204,079	14,770,682	72.37
1908.....	234,607	18,690,504	76.52
1909.....	244,257	18,432,446	75.46
1910.....	284,522	23,545,922	82.75

Cigars and cigarettes.—Not only has the manufacture of cigars and cigarettes increased during the past few years, but manufacturers are devoting more attention to the quality of material used, workmanship, selection, attractive packing, and sanitary factory conditions, with the result that the local output compares favorably with the products of any other country.

The records of the Bureau of Internal Revenue show the following figures as to the production, local consumption, and exportation of cigars and cigarettes during the past four years.

Cigars.

Fiscal year.	Consumed.	Exported.	Total output.
1907.....	74,698,430	132,669,823	207,368,253
1908.....	76,983,830	103,781,719	180,765,549
1909.....	84,933,260	140,302,271	225,235,531
1910.....	92,700,160	151,724,438	244,424,598

Cigarettes.

Fiscal year.	Consumed.	Exported.	Total output.
1907.....	347,722,000	10,460,000	358,182,000
1908.....	354,407,900	11,232,424	365,640,324
1909.....	365,525,500	11,244,500	376,770,000
1910.....	393,844,300	13,142,000	406,986,300

Tobacco leaf.—The increase in the number of cigars and cigarettes manufactured and the additional amount of tobacco leaf required therefor resulted in a decrease in the quantity of unmanufactured tobacco exported, although the total returns from the smaller quantity were larger than those of the previous year. This statement shows comparatively the quantity and value of tobacco annually exported during the past ten years:

Tobacco leaf and scrap.

Fiscal year.	Pounds.	Value.
1901.....	4,990,237	\$349,026
1902.....	2,052,973	169,823
1903.....	2,251,627	194,857
1904.....	3,104,754	286,106
1905.....	2,513,271	437,882
1906.....	1,443,970	480,607
1907.....	4,344,659	1,232,058
1908.....	8,402,286	1,996,055
1909.....	4,539,320	1,250,237
1910.....	4,176,172	1,258,317

Coffee.—Although the coffee industry has not reached the state of development that it should and can, by scientific methods, profitably attain, the exportation during 1910 as shown below exceeded that of any previous year in quantity and aggregate value. The average price per pound, however, was a half a cent less than the average price obtained in 1909, slightly less than that received in 1905, and for the small crop of 1901, although it exceeds the average price declared on exportations for each of the other years.

Coffee.

Fiscal year.	Pounds.	Value.
1901.....	12,157,240	\$1,678,765
1902.....	26,906,399	3,195,662
1903.....	35,207,139	3,970,574
1904.....	34,329,972	3,903,257
1905.....	16,849,739	2,141,009
1906.....	28,290,322	3,481,102
1907.....	38,756,750	4,693,004
1908.....	35,256,489	4,304,609
1909.....	28,489,236	3,715,744
1910.....	45,209,792	5,669,602

Fruit.—The fruit industry which has grown to commercial importance since 1901 has developed tremendously since 1907, when many of the original plantings first began to yield. It is now beyond the experimental stage, continually growing, and is destined to become one of the most extensive, stable, and profitable, activities of the territory.

The aggregate value declared on fruit shipments during 1910 was \$1,635,817, of which \$582,716 represents oranges and \$505,044 fresh pineapple shipments. The value of the oranges exported during 1910 exceeds that of any other year except the valuation declared on the shipments of 1908. Exportations of pineapples show a larger value by over \$100,000 than those of any previous year. This increased valuation is due not only to an increase in production, but to an increase in the price obtained, which was so high during the season just closed that growers generally shipped their fruit to northern markets instead of selling a portion of the crop to canning factories in the island. This of course resulted in a slight decrease in the aggregate value of shipments of pineapples in cans.

The value of cocoanut shipments indicates a material increase, and grape fruit, a comparatively new product, shipments of which were valued at \$7,586 in 1907, were declared during the past year at \$162,749.

Value of fruits.

Fiscal year.	Oranges.	Pine-apples.	Canned pine-apples.	Cocoa-nuts.	Grape fruit.	Other fruits.
1901.....	\$84,475	(a)	(a)	\$8,334	(a)	\$16,992
1902.....	51,364	(a)	(a)	12,720	(a)	9,898
1903.....	230,821	(a)	(a)	326	(a)	61,956
1904.....	352,646	(a)	(a)	(a)	(a)	81,214
1905.....	125,422	(a)	(a)	(a)	(a)	130,478
1906.....	295,633	\$27,826	\$42,186	129,793	(a)	7,420
1907.....	469,312	64,831	63,519	174,957	\$7,586	3,737
1908.....	630,720	172,779	98,203	206,704	44,535	11,320
1909.....	401,912	442,780	117,830	204,498	76,310	18,154
1910.....	582,716	555,044	106,587	218,870	162,749	9,851

^a Shipments included under "Other fruits."

LEGISLATION.

When the Fifth Legislative Assembly, in accordance with law, convened in its second session on January 10, the most important matter requiring its attention was the appropriation of funds to meet the expenses of government during the ensuing fiscal year. Heads of departments had been urged to observe the strictest economy in the preparation of their estimates of funds required and the consolidation of the various proposals made had resulted in a budget to cover the expenses of the fiscal year 1911 amounting to \$3,168,923.36. The appropriation bill carrying this budget passed both houses without amendment and was approved February 2, 1910.

Later in the session certain minor requirements arose which could not have been foreseen at the time of the presentation of the original appropriation bill and were satisfactorily treated in a sundry appropriation bill carrying net items aggregating \$8,833.97.

Other important measures, adopted at this session, not elsewhere discussed in this report, were as follows:

The act to so amend the law establishing a University of Porto Rico as to provide for a reorganization of the board of governors was passed. As a result of this measure the board, instead of having 12 members will consist of 7, including the commissioner of education, the speaker of the House of Delegates of Porto Rico, the treasurer of Porto Rico, and 4 persons to be appointed by the Governor.

Loans to municipalities were being made at varying rates of interest, and there was no suitable provision of law with respect to the manner in which these contracts were entered into. An act providing for the refund and reissue of evidences of indebtedness to prescribe as far as possible uniform rates of interest and forms of contracts in connection with loans to municipalities, school boards and other dependencies of the people of Porto Rico was therefore necessary. Recommendation to this effect was made to the Legislature and an act in this behalf was passed and approved March 9, 1910.

The attention of the Legislature was invited to the necessity of a systematic and concerted campaign for the commercial development of the island. While the agricultural interests, excepting possibly those devoted to coffee culture, were in a fairly prosperous condition, nevertheless it was apparent that active cooperation on the part of all interests would be of far-reaching benefit. Especially did it seem important that some attention should be given to the acquisition of suitable markets, particularly for coffee. An appropriation of \$15,000 for use in the development and improvement of agriculture was recommended, and after full consideration of the matter the Legislature acted upon the recommendation by appropriating \$25,000 to be expended under the authority of the Governor in such manner as in his discretion should appear to be most effective in the attainment of the ends desired.

Two other acts with similar purposes were passed, which should be mentioned in connection with the measure referred to above.

Porto Rican cigars and cigarettes are gaining a popularity in the United States that invites the danger of adulteration with poor tobacco from elsewhere and of fraudulent imitation. The advisability of the adoption of legal measures to prevent such an attempt was suggested, as a result of which the Legislature enacted a law to be put into effect at such time as may be deemed expedient, making provision for the employment of expert tobacco inspectors, for a system of registration of Porto Rican brands of cigars, and for their sale under guarantee as to their origin, quality of material, and sanitary conditions under which made.

Also further to awaken the interests of individual producers in bringing Porto Rican products up to the highest standard, and for this purpose to afford them a means of comparing products from different parts of the island, and with those from other countries, provision was made for the holding of an insular fair, and an appropriation of \$20,000 made to assist in carrying out the general plan involved.

An act which originated in the House of Delegates was passed providing for loans on crops, of money with which to finance agricultural enterprises. This act is intended to facilitate such transactions through the protection it affords both parties thereto by regulating

the amount of advances, form, and registration of contracts and rates of interest.

The publication by the government of an Official Gazette is required by an act approved March 12, 1908, but as no allotment of funds had ever been made to cover the expenses involved, an act was passed and approved March 10, 1910, allotting sufficient money for this purpose during the fiscal year 1911.

The attention of the assembly having been called to the advisability of Porto Rico cooperating with other States and Territories in the work of promoting uniformity of legislation, an act was passed providing for the appointment by the Governor upon the recommendation of the supreme court of Porto Rico of two attorneys at law to constitute "A board of commissioners for the promotion of uniformity of legislation in the States and Territories of the Union" to confer with commissioners from other parts of the United States and to consider and draft laws to be recommended for adoption to the legislatures of their respective States and Territories.

In addition to health and sanitary measures enacted by previous assemblies and funds allotted in the general appropriation act, the Legislature passed an act setting aside \$10,000 for use in combating tuberculosis and also a law to prohibit and provide suitable penalty for the adulteration of milk, both of which were approved March 10, 1910.

There are on the island of San Juan certain tracts of available public lands of which no use is being made and it was recommended that the Legislature authorize the conveyance of certain portions of this land to the municipality, and to private enterprises with a view to its being properly utilized, the result of which was a joint resolution conferring the necessary authority for the conveyance of portions to the city of San Juan for its use to the Young Men's Christian Association and to the Casino of Porto Rico upon which to erect buildings, and for a site upon which to construct a tourists' hotel. This action will enable the allotment of sites for modern and attractive buildings for the purposes mentioned as well as for the laying out of much-needed driveways and park spaces.

The prompt and intelligent treatment by the Legislative Assembly during its last session of all matters requiring its consideration and the spirit of cooperation and harmony that existed, and now obtains, between its branches and the executive department have been productive of much good, inspiring the confidence of the public in the government as a whole and advancing stability and efficiency in all branches of public endeavor.

EXECUTIVE.

ALLOTMENT OF FUNDS UNDER ACT OF CONGRESS APPROVED JULY 15, 1909.

In the absence of an appropriation of funds by the Legislature to defray the expenses of government during the fiscal year 1910 it became necessary for Congress to intervene for the purpose of providing means to enable the government of Porto Rico to meet its obligations. This intervention was effected through the act of July 15, 1909, whereunder the following proviso was inserted at the end of

section 1 of the act of April 12, 1900, entitled "An act temporarily to provide revenues and a civil government for Porto Rico, and for other purposes:"

And provided further, That if at the termination of any fiscal year the appropriations necessary for the support of government for the ensuing fiscal year shall not have been made an amount equal to the sums appropriated in the last appropriation bills for such purpose shall be deemed to be appropriated; and until the legislature shall act in such behalf the treasurer may, with the advice of the governor, make the payments necessary for the purpose aforesaid.

Upon promulgation of this act the question was raised as to whether the Governor had the power thereunder to allot such sums as might be necessary for the conduct of the several branches of the government up to a total amount corresponding to the total sum appropriated by the last budgetary acts or was restricted to the allotment of sums corresponding to the amounts set forth under each item of those acts. The attorney-general of Porto Rico rendered an opinion upon this subject under date of July 19, 1909, in which he reasoned, in substance: That if Congress had intended to reappropriate for each of the separate activities of the government the exact sums previously appropriated therefor it would have used specific language to that effect; that not having done so, and from the other language used, it was to be presumed that Congress appreciating the fact that the necessities of the different branches of government vary from year to year and intending to give sufficient flexibility to the provision to make it adaptable under the changed conditions of the government or different conditions that would exist whenever resort to the provision might be required, had preferred to appropriate one total amount, for such distribution by the treasurer upon the advice of the Governor as necessities should require. The attorney-general therefore concluded "That the intention of Congress was to make one appropriation only, applicable to the necessities of government, to be allotted in a manner best adapted to the requirements of the fiscal year to each one of the services of the government as should prove requisite."

This opinion was later sustained by the United States district court for the district of Porto Rico, in a decision rendered on September 18, 1909, in the case of *Herminio Diaz Navarro and Cayetano Coll y Cuchi v. Regis H. Post, Governor, et al.*, in the matter of a petition for an injunction to prevent the expenditure of public funds in accordance with the attorney-general's interpretation.

The total amount appropriated by the Legislature at its last regular session, including both fiscal and nonfiscal year appropriations, is shown by the auditor's official digest of appropriations to have been \$3,806,306.61.

The records of the same authority show other appropriation of considerable sums by the Legislature during the special session of September, 1908. These appropriations were not, however, taken into account in determining the sum appropriated under the act of Congress of July 15, 1909. In order to make sure of not exceeding the limitations intended to be placed upon expenditures by said act, the amount appropriated thereby was taken to be the total of all fiscal year appropriations only, made at the regular session of the Legislature, adjourned March 12, 1908, which was shown by the auditor's record to have been \$3,173,295.41. A warrant for this amount was drawn by the auditor July 24, 1909, and its proceeds thereafter treated in open account as funds available for disbursement during

the fiscal year 1910 by the treasurer upon advice of the Governor for the support of the government. Anticipating this action, provisional allotments were made therefrom for this purpose by my predecessor July 20, 1909, amounting to \$2,922,534 and at various times thereafter during his incumbency of sums aggregating \$23,700. Subsequently and between November 6, 1909, and the close of the fiscal year, June 30, 1910, additional net allotments were made by the undersigned amounting in all to \$246,972.02, thus making the total of the net allotments for the support of the government during the fiscal year \$3,161,731.02, and leaving a balance unallotted at the termination of that period of \$11,564.39. Among these allotments, however, were certain advances for purchase of supplies, to be repaid from departmental funds, amounting to \$63,197.50, which when repaid will increase the surplus remaining unallotted to \$74,761.89.

The details of these transactions are shown by Exhibit A to Appendix I, hereto annexed. The total allotments of the fiscal year 1910 were \$1,033,011.20 less than the total appropriations of the fiscal year 1909.

PROCLAMATIONS AND EXECUTIVE ORDERS.

Among the formal proclamations and executive orders issued during the past year the following are mentioned as of special interest:

The executive order of the President of the United States publishing the act of Congress of July 15, 1909, which amended the organic act approved April 12, 1900, so as to provide, first, for appropriations necessary for the support of the government in the absence of local legislation in that behalf, and, second, placing the affairs of the government of Porto Rico under the jurisdiction of the War Department and assigning the business of that department pertaining to Porto Rico to the Bureau of Insular Affairs, was published by proclamation dated November 13, 1909.

In accordance with the desires of the Chief of the Bureau of Insular Affairs, to insure uniformity and to prevent confusion in the transaction of public business, as well as to afford the Governor complete information concerning the affairs of the various branches of the government, an executive order was issued under date of November 13, 1909, requiring that all official communications between officials and employees of the government of Porto Rico and officials, persons, firms, or corporations outside of the territorial jurisdiction of the government of Porto Rico should be transmitted through the office of the Governor of Porto Rico.

By means of a proclamation dated November 22, 1909, the Thanksgiving Proclamation issued by the President of the United States on November 15 was published.

In order that the Bureau of Insular Affairs shall be kept informed of the various activities of the government and data regarding Porto Rico, an executive order dated December 17, 1909, was issued, requiring that copies of all printed documents, statements, and reports containing information likely to be of use to the Bureau of Insular Affairs and of interest to branches of the government and persons in the United States be furnished that bureau.

The attention of the State Department in Washington having been called to the fact that the failure of Porto Ricans departing for Spain to obtain passports before departure showing that they are entitled to

American protection might at any time result in inconvenience and possible molestation, the Secretary of State addressed the Governor of Porto Rico calling attention to the necessity for Porto Ricans intending to visit Spain to provide themselves with passports, in view of which an executive order in this behalf for distribution throughout the island was issued December 18, 1909.

No provision ever having been made for an adequate record of and accounting for public property, an order was issued December 23, 1909, with a view to the protection and conservation of public property, requiring the auditor to prepare and promulgate regulations concerning the form and manner in which proper record and inventories shall be kept and rendered and requiring officials and employees of the government having public property in their possession to render accounting for the same in accordance therewith.

On December 27, 1909, an executive order was issued directing that on and after said date all government equipment and supplies shall be obtained through the bureau of printing and supply. This order was necessitated by reason of the fact that although a supply bureau had been for some time in existence, the several branches of the government used it as a rule only when most convenient, and it seemed advisable in the interests of economy and efficiency and in order to make the bureau self-supporting, so far as possible, to centralize such transactions. With a similar purpose in view, an order was also issued on February 1, 1910, directing that government automobiles, theretofore operated and maintained by the several departments by which used, be transferred to the bureau of printing and supply, to be maintained and operated in that bureau by a division of transportation, transportation for official purposes only thereafter to be furnished the various departments of the government at specified rates.

By executive order of March 1, 1909, the various rules and orders with respect to the granting of paroles to prisoners, under the authority of an act approved March 14, 1907, were consolidated and revised in accordance with said act and published for the information of all concerned.

An executive order of March 12, 1910, authorized and directed the acting secretary of Porto Rico to take charge of the office and perform the functions assigned by law to the secretary of Porto Rico, during the absence of that official. In order to relieve the Governor of a great mass of routine business and to expedite the transaction thereof, the acting secretary of Porto Rico was further authorized to act upon and sign certain correspondence and documents in behalf of the Governor, in disposing thereof.

In harmony with the active movement throughout the States and Territories of the Union with a view to the suppressing of tuberculosis, and upon the suggestion of the national association for the study and prevention of that disease, a proclamation was issued March 15, 1910, recommending the observance by clergymen throughout the island of April 24 as a national tuberculosis Sunday, for the purpose of preaching to their congregations sermons on the subject of tuberculosis, to dwell upon the dangers of the disease and the fact that by simple methods it can be prevented and cured.

Although the Legislative Assembly, by an act approved March 12, 1908, required the publication of an official gazette, no funds were appropriated for that purpose, hence its publication was for a time discontinued. An allotment of the necessary funds was, however,

made by the government, and by executive order of March 17 the secretary of Porto Rico was directed to resume the publication of that document in the manner provided by law.

Owing to the lack of proper quarters for many branches and offices of the government, an advisory board on apportionment, assignment, and use of public buildings was appointed by executive order of March 23, with a view to making an investigation of space available and submitting recommendation to the Governor concerning any changes that might result in a more equitable and proper apportionment of accommodations.

Executive order dated March 23, 1910, designated a board of visitors consisting of Dr. Francisco del Valle Atilas, alcalde of San Juan, Mr. Juan Hernandez Lopez, attorney, and Mr. Frank M. Welty, of the American Colonial Bank, to visit each public charitable, penal, and correctional institution in Porto Rico and to make report and recommendation thereon to the Governor with respect to organization, management, control, condition, and efficiency of such institutions.

With a view to facilitating the work of census enumeration by further bringing the matter to the attention of the people, a proclamation of the President of March 15, 1910, in that behalf was again published in Porto Rico by proclamation of the Governor, dated April 5.

An executive order was published April 18, 1910, providing a systematic method for the treatment of petitions for executive clemency, and describing conditions under which the same are to be granted. This order was necessitated by the great number of petitions of this nature received.

✓ A list of all executive orders and proclamations issued during the year will be found in Appendix I, Exhibit B, herewith.

ACTION UPON PETITIONS FOR CLEMENCY.

During the year 517 petitions for the exercise of executive clemency in the form of pardon, parole, remission of fines, etc., were acted upon, 215 between July 1 and November 1 by my predecessor, and 302 during the following eight months' incumbency of the undersigned. The decisions of the local courts in criminal as well as in other cases deserve a confidence and respect that should not permit the chief executive to set aside sentences imposed by them, unless it is found after the verdict is rendered that pertinent facts were not in possession of the court, or circumstances which materially alter the case or otherwise subvert the ends of justice subsequently arise. It was in view of these considerations that among the 302 petitions for clemency received by me during the last eight months of the fiscal year I was able to find but 33 cases in which the attendant circumstances appeared in my judgment to warrant favorable consideration.

The number of cases considered and the disposition made thereof during the year were as follows:

	Pardons. granted.	Sen- tences com- muted.	Paroles granted.	Fines re- mitted.	Civil rights re- stored.	Clem- ency denied.	Total acted upon.
July to October.....	22	10	27	6	2	148	215
November to June.....	26	1	3	1	2	269	302
Total.....	48	11	30	7	4	417	517

OFFICE OF THE SECRETARY OF PORTO RICO.

As the Governor is not provided by law with an executive organization, he must, if he performs the functions devolving upon him, utilize one of the subordinate branches of the Government as his executive bureau. Although the office of secretary of Porto Rico is legally vested with the character of a separate department, certain of the functions assigned to it by law bring it into closer official relation to the office of the Chief Executive than any other department, hence it is logical that the Governor should depend upon the office of the secretary for the means with which to transact his official business. The secretary of Porto Rico thus acts as the Governor's executive officer. Unfortunately, however, the numerous duties assigned by law to the secretary of Porto Rico, particularly those in connection with the Executive Council and its committees, of which he is a member, demand so much of his personal attention as seriously to interfere with his duties as assistant to the Governor. Much of the time during the past year, however, this difficulty has not been encountered owing to the absence of the secretary of Porto Rico from the island for several months and his subsequent resignation, during which time the executive and administrative work of the secretary's office have been attended to by an acting secretary, who by reason of his status is not a member of the Executive Council and as such required to attend its meetings and those of its committees. Thus he has been able to devote his entire time to assisting the Chief Executive and to the administrative work of the secretary's office. In order to afford him specific authority to transact routine business in behalf of the Governor and that his official status for that purpose should be clearly understood, an executive order was issued prescribing the manner in which such business shall be treated and disposed of. This plan resulted in relieving the Governor of a vast amount of routine business and in enabling him to devote his personal attention to more important matters and questions that constantly arise. The arrangement proved to be so much more satisfactory than would have been possible with a regular appointee in the office of secretary that, with the exception of but one occasion, it has not been deemed advisable to recommend the appointment of such an official. On that occasion it was necessary to have the office filled in order to provide, in accordance with the organic act, for an acting governor during a brief absence of the Governor from the island. For this purpose the President appointed a secretary who resigned his position upon the Governor's return in order to prevent interference with the plan adopted. This is the object of the provision in the proposed new organic act, to abolish the office of secretary of Porto Rico and to provide instead for the appointment of an executive secretary whose status as such will be definitely defined, and whose functions will be more in accord with the requirements.

The arrangement above referred to has necessarily resulted in a considerable increase in the work of the Secretary's office.

Following the proclamation of the President of July 15, 1909, placing the affairs of Porto Rico under the War Department, and assigning the work of the department in connection therewith to the Bureau of Insular Affairs, the chief of that bureau expressed a desire that all official communications emanating from the various departments of the insular government, addressed to officials and persons

outside the island be, for the purpose of record, transmitted through that bureau. A study of existing conditions convinced me that such a centralization was necessary, not only to afford the Insular Bureau a means of keeping in touch with the affairs of this Government, but that it was also important to have all such communications carried on through the office of the Governor, in order to insure uniformity of procedure and prevent confusion as well as to secure the coordination and cohesion which are necessary factors in efficient administration. The duty of receiving, recording, and forwarding all such communications was assigned to the office of the secretary, and the number of written and cabled communications involved, increased its work materially.

Further information concerning the office of the secretary and the work performed therein during the last fiscal year will be found in Exhibit C of Appendix I.

THE INSULAR POLICE.

Under the insular police law, approved March 12, 1908, the entire responsibility of policing the island and the maintenance of order therein devolves upon the insular police organization. The administration of this force being centralized at police headquarters in San Juan, the principal responsibility falls upon that office. For this reason it was deemed advisable during the past year to make certain changes in the organization of the central office, with a view to systematizing its work and increasing its efficiency. The headquarters' organization on July 1, 1909, consisted of 1 chief of police, 1 assistant chief, 2 inspectors, 1 chief of detectives, and 2 civilian clerks. This necessitated the assignment of guardsmen, at low salaries, to clerical duties, the result of which was very unsatisfactory. Reorganization of the personnel more satisfactorily to meet the necessities of the service resulted in a headquarters' force, consisting of 1 chief of police, 1 assistant chief, 2 inspectors, 1 of whom was assigned to duty as adjutant of police, 1 chief of detectives, and 9 civilian clerks.

The organization authorized for outside work consisted of 66 district chiefs, 15 sergeants, 40 corporals, and 700 guardsmen. Although many of these guardsmen were assigned to duty in rural districts, the police department had in its possession but 24 horses. For this reason it was necessary for a majority of the police in the country districts to patrol their territories on foot. Thus it was manifestly impossible for them, or any number of police within the possibilities of the government to provide, to cover the ground rapidly or frequently enough. Therefore in order to put the force on a more efficient basis, and upon the theory that one mounted guardsman would cover many times the territory that can be patrolled by a guardsman on foot the force of guardsmen was gradually reduced to 600, and sufficient horses purchased to provide mounts for 119 of those remaining. The result obtained from this change alone, in the patrol of the rural districts and outlying urban sections has so increased the efficiency of the force as to make the further extension of mounted service and reduction in total force seem advisable. During the twelve months ended June 30, 1910, in addition to 95 horses, the police department acquired by purchase 1 patrol wagon, 2 American mules, 1 automobile, 3 buggies, and 2 bicycles. These

changes have not only resulted in greater efficiency, but have enabled a reduction of \$30,676.06 in the 1910-11 budget from that of the previous year, the present appropriation for the service being \$435,000. The discretion and intelligence exercised by the police in the presentation of charges, as well as the cooperation afforded by the officers of the courts, is apparent from the fact that of the 55,662 persons arrested during the year 74 per cent resulted in convictions.

In order to reduce the number of unnecessary prosecutions to the minimum, patrolmen are required to take persons arrested before their district chief immediately or as soon after arrest as practicable, and the latter officers are instructed to examine each case thoroughly before presentation in court in order to determine whether or not public offense has in fact been committed. This method not only resulted in a reduction of nearly 14 per cent in acquittals of those tried during the last two months of the year, but afforded the district officials an opportunity to become acquainted with all the lawbreakers in their districts.

The authors of all of the 61 murders, the 31 attempts to murder, and the 211 burglaries committed in the island during the year were arrested, and as a rule not later than twenty-four hours after the crime was committed. This is doubtless one of the best records attained by any police organization, and it is safe to assert that there is seldom a crime committed in Porto Rico the author of which is not sooner or later discovered and brought before the courts by the police.

The following property and money was recovered by the bureau of detectives during the year:

Money obtained by forged checks.....	\$1, 598. 80
Money obtained by embezzlement.....	550. 00
Stolen jewelry.....	1, 447. 00
Stolen currency.....	1, 120. 00
Lottery tickets from Santo Domingo.....	8, 619. 00
Lottery tickets from Madrid.....	10. 00
Total.....	13, 344. 80

In accordance with the law, the affairs of the police are controlled by the insular police commission, which during the past year has had the Hon. J. R. Baiz as its president, with Hon. Francisco del Valle Atilas, mayor of San Juan, and Hon. D. E. Richardson, collector of customs, as members. The service of these gentlemen on this commission is a gratuitous contribution to the government, and it is due to the untiring interest and careful attention devoted by them to the organization and work of the force that much credit is due for its present efficiency.

For the high standard attained by the police department much credit is also due both to officers and guardsmen for their loyalty and for the intelligent manner in which they have discharged their duty. The statements herewith in Exhibit D of Appendix I show in detail—

(1) The number of arrests made, sentences imposed, and acquittals during the fiscal year 1910.

(2) Amounts appropriated and expended for the maintenance of the insular police during the fiscal year ended June 30, 1910.

(3) Strength and distribution of the force on June 30, 1910.

(4) Length of service of officers, noncommissioned officers, and guardsmen, and changes during the past year.

(5) Total authorized force on July 1, 1909, and July 1, 1910.

CIVIL SERVICE.

An act of the Legislative Assembly, approved March 14, 1907, provides for civil service in Porto Rico, which, while some of its details are not wholly satisfactory, is accomplishing as much as could be expected of a comparatively new undertaking. In fact, it has hardly been in operation long enough to develop all of its imperfections, and an attempt to improve the law or system at this time would probably be premature.

One of the difficulties under which the service labors is that of securing suitable eligibles for positions requiring technical knowledge. This is due primarily to the fact that as yet but few technical schools of any kind exist in the island. The dearth of Porto Ricans available for examination and appointment to such positions is thus probably traceable to the lack of opportunity. Natives of Porto Rico who have attended and graduated from technical schools in other places upon their return to the island easily find more lucrative employment outside of the government service. The various departments of the government, therefore, aside from the few employees of this class that the civil service is able to furnish them, must necessarily resort to other means of filling vacancies.

The service has nevertheless been of great assistance during the past year. It has held examinations for 44 different classes, including chemists, pathologists, and other more or less specially qualified employees. In its examinations 999 candidates for various positions have taken part. Of these 57 per cent received passing marks and 36 per cent were appointed. A total of 274 appointments were made during the year from the eligible list to classified positions. It is gratifying to note that one-half of all the vacancies occurring in classified positions during the year were filled by promotions.

At the request of the United States census officials, the civil-service board established a list of eligibles from which many of the enumerators used in the census work were appointed.

While there are probably some objections to placing certain employees, especially teachers and the police, wholly under the classified civil service, still I am of the opinion that the civil-service law should be made sufficiently comprehensive to provide for the proper qualification by examination and appointment only after certification by the civil service of substantially all permanent positions in both the insular and municipal governments.

PERSONNEL.

During the past fiscal year the following appointments were made by the President in accordance with the act of April 12, 1900: George Cabot Ward, secretary, August 30, 1909; A. P. Sawyer, auditor, September 13, 1909; George R. Colton, Governor, November 6, 1909; John A. Wilson, commissioner of the interior, January 17, 1910; M. Drew Carrel, secretary, April 20, 1910; Foster V. Brown, attorney-general, May 13, 1910.

The following presidential appointees left the service through voluntary resignations accepted, or upon expiration of their terms of office: Regis H. Post, Governor, October 31, 1909; W. F. Willoughby, secretary, August 8, 1909; George Cabot Ward, auditor, August 29,

1909; Laurance H. Grahame, commissioner of the interior, January 5, 1910; George Cabot Ward, secretary, March 31, 1910; Henry M. Hoyt, attorney-general, May 12, 1910; M. Drew Carrel, secretary, May 16, 1910.

The appointments made by the Governor during the year in pursuance of existing laws are summarized in the following paragraphs:

In accordance with the requirements of section 308 of the Political Code, Hon. Manuel Paniagua and Hon. William Riefkohl were on June 20, 1910, appointed as members of the board of equalization and review of the tax assessment lists. For private reasons and before the board had commenced its work the last-named gentleman found it necessary to withdraw, and on June 23 Mr. Carlos Toro was appointed in his stead.

The Governor also appointed during the year 7 justices of the peace, 3 secretaries of municipal courts, 1 secretary of district court, 5 registrars of property, 17 district chiefs of police, and, on June 25, a chief of the bureau of information.

In the event of vacancies occurring in elective offices prior to the time set by law for election the law requires that the same be filled by persons appointed by the Governor, in view of which he appointed during the past year 6 municipal judges, 5 municipal mayors, 2 municipal secretaries, and filled 102 vacancies in the office of municipal councilman.

There are a number of honorary positions provided by law upon boards and commissions the incumbents of which receive no compensation for the services rendered, although the work involved demands more or less of the time and attention of the appointees. The men selected for these positions are as a rule prominent business or professional men whose time is of great value. Nevertheless, these gentlemen willingly contribute the benefit of their knowledge and experience to the public and are deserving of much gratitude from the people of Porto Rico for their services and from the Governor for the support afforded him by their assistance. The following honorary appointments of this nature were made during the year:

To the board of medical examiners, Hon. José Amadeo, member, July 20, 1909. Board of pharmacy: Hon. Rafael del Valle Sarraga, July 20, 1909; Hon. Manuel Travieso, February 14, 1910; Hon. Carlos A. del Rosario, May 28, 1910. Superior board of health: Hon. Francisco de Paula Acuña, Hon. Rafael del Valle Zeno, Hon. Esteban Saldaña, Hon. Rafael Monagas, members, August 20, 1909; Hon. Felipe B. Cordero, chairman, September 24, 1909.

Governor's staff, Lieut. Col. Guillermo Vivas Valdivieso, October 7, 1909.

Board of trustees, University of Porto Rico: Hon. Luis Muñoz Morales, Hon. D. W. May, members, October 8, 1909; Hon. J. C. Hernandez, Hon. Federico Degetau, Hon. Manuel V. Domenech, Hon. A. J. Greif, members, June 24, 1910.

Trustees of the insular library: Hon. Cayetano Coll y Toste, Hon. José G. Torres, members, March 8, 1910.

Insular fair board: Hon. Eduardo Giorgetti, member and president; Hon. John A. Wilson, Hon. Luis Sanchez Morales, Hon. Xavier Mariani, members, March 23, 1910.

Commission for the promotion of uniform state laws: Hon. Henry F. Hord, Hon. José Hernandez Usera, commissioners, April 4, 1910;

Foster V. Brown, commissioner, June 19, 1910; Manuel Rodriguez Serra, commissioner, June 21, 1910.

A complete list of appointments made by the Governor during the past year will be found in Exhibit B to Appendix I.

MUNICIPALITIES.

The 66 municipalities of Porto Rico consist of the same number of territorial subdivisions, which, combined, make up, except for small areas not so organized, the territory comprised within the jurisdiction known as Porto Rico. The principal town, or the town selected by vote of the people, is, in each district, the administrative center from which its municipal government exercises the powers and control therein vested by law. These governments are, under and within the limits prescribed by law, autonomous, the chief officials thereof being elected by the people of the respective municipalities and the subordinates being appointed by those elected. Their principal source of revenue is the proportion of the general property tax of the island assigned them by law. From this tax the insular government, which collects it, retains but 10 per cent, to cover costs of collection, and turns the remainder over to the municipalities, 22.5 per cent of the total being assigned to school boards, 7.2 per cent for road work, and 60.3 per cent for general purposes. Municipal governments are also authorized by act of the Legislative Assembly to impose and collect certain taxes on their own account and to use the total proceeds of all revenues coming into their treasuries from those sources for general and specific purposes prescribed by the same authority.

The financial condition of these governments at the close of the fiscal year was, in general, most satisfactory, showing in the aggregate: Cash on hand for all purposes, \$1,045,249.66, of which \$162,785.31 were available for general use, \$34,258.38 for construction and maintenance of roads, \$219,999.50 for specific improvements under loans contracted, and the remainder, \$628,206.47, in bond redemption and sinking funds.

The total net indebtedness of these governments at the close of the fiscal year was \$896,910.56, of which but \$2,465.29 represented floating indebtedness, as against \$501,128.15 outstanding on this account in 1901, the remainder consisting of \$25,671.42 current business, for which funds were available, but accounts unsettled at the close of the year, and \$868,773.85 of fixed indebtedness.

The total net income of the municipalities during the last fiscal year from sources indicated above was \$1,392,865.71, an increase of \$64,506.06 over the previous year. Of the total receipts, the general property tax contributed \$852,753.07, the remainder having come principally from taxes on the slaughter of animals and sale of meats, licenses and permits, and public-service enterprises.

The expenditures during the same period aggregated \$1,468,058.64, of which \$1,066,146.57 were disbursed on account of current expenses, \$181,482.33 for purchases and improvements, and the remainder in the amortization of debts and the payment of interest. The municipalities are burdened neither with the expense of courts, except those of justice of the peace, police, nor the maintenance of any portion of the general road system of the island, these expenses being paid directly from the insular treasury.

While there is yet a great deal to be desired in the efficiency of the municipal governments of the island, some are now ably conducted, and a general improvement in the affairs of most of them during the year is noticeable.

Much thought and attention have recently been given, both by insular and municipal officials, to bettering conditions in municipalities and securing to the people the public utilities, to provide which they are taxed. An effort has been made and will be continued to awaken the people to an appreciation of their rights and a sense of their obligations to the community in this behalf.

The political methods employed in municipalities as a result of the close application of party politics to local affairs have, in many cases, resulted in oppression and burdensome injuries to the communities affected. This is a condition, however, which in its worst form is passing, and hopes are entertained that the awakening of the people to a realization of the fact that the governments set up and supported by them should serve them will result in still further advance in the efficiency of local governments.

Further and detailed information concerning municipal governments and their finances will be found in the report of the treasurer, in Appendix II herewith.

FRANCHISES.

Certain matters that came to my attention shortly after assuming the duties of Governor led me to believe it desirable that all outstanding franchises under which public utilities were being operated should be investigated with a view to ascertaining whether or not the provisions thereof were alike just to the owners and to the public. Questions had also arisen as to the legal functions of the Executive Council in respect to the granting of such franchises and its power thereafter to amend the same or intervene as a public-service commission in the fixing of rates and other particulars.

This being a special work requiring technical knowledge of the subjects involved and the controlling laws, as well as more time than could be given it by any officer of this government, I deemed it advisable to secure outside assistance for the purpose and made request upon the War Department accordingly. In compliance therewith the Secretary of War recommended Mr. John W. Judd, professor of law in the Vanderbilt University of Nashville, Tenn., as a suitable person to undertake the work, he having had varied and practical experience along the exact lines which the investigation would take. Mr. Judd was therefore employed as special counsel to the Governor for the purposes mentioned, and entered upon his duties as such May 26, 1910.

The work, which involves the examination of a great mass of documents and an exhaustive research extending back to the time of Spanish sovereignty in order to get at the origin and thereby correctly determine the present status of some of the most important franchises under investigation, had not been completed at the end of the fiscal year. Enough had, however, been brought to light to make it certain that the investigation was opportunely undertaken and that its results would serve to establish a sound basis for much-needed action in the public interests with respect to franchises now

in force, as well as for more intelligent and uniform action in the future. Upon completion of the work a special report thereof will be submitted. In connection with this it should be stated that the investigation was not undertaken as a result of suspicion that bad faith had entered into any of the original transactions involved, nor has the slightest evidence of such been developed.

INSULAR GOVERNMENT FINANCES.

The increased industrial and commercial activities of the island during the year were partially reflected by the insular government revenue operations, which indicated an increase in total collections of approximately 9 per cent.

The total of actual revenue receipts of 1909-10 was \$3,451,267.14 as against \$3,175,740.25 for 1908-9, a gain of \$275,526.89. Of these receipts \$2,571,904.71 represented the proceeds of internal taxes, which considerably exceeded those of any previous year, and of 1908-9 by \$199,550.81, while there was a gain in customs receipts over the preceding year of \$75,976.08.

The total revenue receipts were larger than those of any previous year except 1907, when the customs collections were swelled by extraordinary foreign importations to an amount never before or since equaled.

The increase of revenue from internal taxation was divided as follows: In property tax, \$4,961.87; in excise taxes, \$128,050.43; in fees, fines, etc., \$52,320.09, and in other miscellaneous items \$14,218.42 making up the total increase stated above.

The fear has frequently been expressed that the receipts from customs would be so reduced through the absorption by the United States of the island's external commerce that the total revenues would fall short of meeting the necessities. This fear, however, does not appear well grounded, for the increased industrial activity and prosperity of the island promoted by the free admission of its products to the mainland markets has resulted in a steady increase of internal revenues that has more than offset the fluctuations in receipts from customs. Improved business conditions have also enlarged the purchasing power of the people to such an extent that even with the enormously increased importations from the United States those from abroad have been increased as well. Thus it is found at the expiration of ten years of free trade between the mainland and the island that the receipts from customs were for the last year of that period \$34,771.89 above the annual average thereof. This showing, together with that of the commerce between the mainland and the island, indicates that although the trade in some lines of goods formerly purchased in foreign countries is now controlled by the American markets, certain other goods will continue to be purchased abroad in sufficient quantities to sustain the customs revenues at least upon the basis of the average annual receipts amounting to \$844,590.54 of the decade just ended, and effectively dispels any such fears that may have been entertained as to serious loss of revenue from this source under normal conditions.

It may well happen, however, that if the coffee trade of Porto Rico, which amounted this year to \$5,669,602 and went almost exclusively to Europe, should be transferred to the United States,

as it ought to be, and thereby increased, as have been the other industries which have received the benefits of the American market, that the present purchases abroad resulting therefrom will be made in the United States, and foreign purchases thereby decreased sufficiently to reduce the revenue from customs. But if this should transpire it would result in broadening the benefits now received from trade with the mainland to such an extent that the internal revenue would far outstrip the loss from customs.

Customs revenue receipts during the year amounted to.....	\$879, 362. 43
Internal-revenue receipts accruing to the insular government, made up of \$25,160.51 from inheritance taxes, \$127,245.20 from taxes on property, \$185,400.33 from the excise tax on tobacco, and \$1,885,666.48 from other excise taxes, aggregated.....	2, 223, 472. 52
(Which exceeds the receipts from the internal revenue during the previous year by \$147,230.72.)	
Receipts from fees, fines, and other miscellaneous sources were \$52,320.09 in excess of corresponding revenues of 1908-9, and amounted to.....	348, 432. 19
Making the total actual revenues collected, as stated.....	3, 451, 267. 14
There also reverted to, and were paid into the treasury on account of insular revenues various amounts representing repayments of loans to municipalities and school boards, repayments of unexpended funds to appropriations, and other transfers, aggregating in all.....	293, 301. 40
Making the total insular revenue receipts.....	3, 744, 568. 54
Receipts on account of trust funds, representing \$1,254,046.37 in property taxes, and \$140,053.13 in bond redemption and other taxes collected for municipalities, and \$257,299.29 for miscellaneous other trust fund accounts, amounted in all to.....	1, 651, 398. 79
Bringing the total receipts of the treasury during the year up to.....	5, 395, 967. 33
This amount added to the balance remaining at the end of 1908-9.....	3, 698, 782. 44
Made the total amount resulting from the year's transactions to be accounted for.....	9, 094, 749. 77
To meet the current needs of government during the past year there was expended on account of the Legislature.....	\$53, 484. 14
To meet expenses of the executive branches.....	2, 883, 934. 73
For the support of the judiciary.....	420, 834. 57
And for miscellaneous purposes.....	89, 358. 72
Or a total of.....	3, 447, 612. 16
(Which is \$330,780.54 less than the amount expended for these purposes during 1908-9.)	
Further demands upon available funds for loans to municipalities and school boards, transfers and repayments to appropriations, amounted to.....	112, 036. 53
And brought the total amount thus expended and disposed of up to....	3, 559, 648. 69
Reducing the amount at the disposition of the government to...	5, 535, 101. 08
Dispositions on account of trust funds, represented by payments to municipalities of taxes collected for them amounting to \$1,400,030.94; to the road-bond fund of \$1,213.75; miscellaneous trust-fund accounts, \$497,322.11; repayments \$238.12, and transfers \$7,247.95; in all aggregating.....	1, 906, 052. 87
Reduced the total amount to the credit of the government at the end of the year in available resources and trust funds to.....	3, 629, 048. 21
Segregating from this the amount representing funds held in trust for specific purposes.....	2, 918, 025. 84
There remains available for expenditure under legislative appropriations a surplus of.....	711, 022. 37

This amount, as against \$526,102.52 remaining at the close of 1908-9, represents a gain of \$184,919.85, which is in line with the purpose of the administration to increase the available surplus to at least \$1,000,000, to enable it to meet any contingency in the shape of a general calamity or otherwise that may arise, while at the same time utilizing such surplus funds, so far as possible, by investing them in the negotiable securities of municipal governments that will be issued as a means of obtaining funds with which to make needed improvements under the act of the Legislative Assembly, known as the revolving fund act, approved March 9, 1910, and which will furnish a readily convertible investment.

Of the large amount shown to be held in the treasury as trust funds, the unexpended balance of the appropriation pertaining to the irrigation project, amounting to \$2,629,533.96, the expenditure of which will probably be distributed over the next three years, forms by far the largest part, the remainder being represented by a sinking fund of \$180,958.92 to meet bond service, \$15,248.85 due municipalities, and miscellaneous trusts aggregating \$92,284.11.

In order to keep the public funds where they can be used to the best advantage in support of the general financial situation in the territory, it is the policy of the government to make use of Porto Rican banks as depositories in so far as they desire to act as such and meet the requirements under which such funds are deposited. Accordingly, at the end of the year, treasury funds were deposited in 7 banks of Porto Rico to the amount of \$1,597,081.54, while the remainder of the amount on hand, \$2,031,966.67, was held by New York depositories.

The total net bonded indebtedness on account of the insular government proper, June 30, 1910, was \$669,041.08. Against this there were due the insular government from municipal loans \$580,405.25, which leaves a difference of but \$88,635.83 against the government between accounts payable and receivable.

Provision was made at the last regular session of the Legislature, under act approved March 10, 1910, for a new loan of \$425,000 with which to extend the road system, the bonds representing same to be disposed of by the Bureau of Insular Affairs under direction of the Secretary of War. This loan will not, however, result in an increase of taxation, as the surplus collections from revenues provided to meet the previous road loan will be more than sufficient for its service.

As indicated above, expenditures of insular revenues during the past year for all purposes of the government amounted to \$3,447,-612.16 as against an expenditure during the previous year of \$3,778,-392.70. Thus the necessity for deficiency appropriations did not arise, expenses having been kept well within the total amount of current and nonfiscal year funds available for use, concerning which further details are afforded by the statement of the allotments under the appropriation made by the act of Congress approved July 15, 1909, known as the Olmsted Act, to be found in Exhibit A of Appendix I, and by the reports of the treasurer and auditor of Porto Rico hereto annexed as Appendix II and Appendix VII, respectively.

PUBLIC WORKS, BUILDINGS, AND LANDS.

ROADS.

One of the most important works to be pursued in the development of the island's agricultural and other resources is the construction of roads in the interior over which products may be carried to the sea-board or to their natural markets. Upon investigation of this subject, however, it was found that the previous investment of some \$7,000,000 had produced nearly 1,000 (977.4) kilometers of fine insular roads, suitable for motor vehicles, and that the cost of maintaining these roads, estimated at \$330 for each kilometer, or more than \$300,000 per annum, was all that the government could devote to that branch of the service without crippling some other beyond the standard of efficiency. The surplus of funds collected to pay the principal of a previous road loan were ascertained to be sufficient to serve an additional loan of \$425,000 for construction without increasing taxation, but the question of maintenance thereafter was one that required, in solution, the adoption of some other and more economical method than had been theretofore employed. To meet this requirement it was decided that, in view of the urgent necessity for the extension of the road system, the government would be justified in making use of convict labor for both construction and maintenance, and that the maintenance by this means of the entire system, extended by the further investment of \$600,000, would require no greater annual expenditure than was then being and had theretofore been made. A further loan of \$425,000 and a direct appropriation of \$170,000 for construction purposes, together with an act authorizing the use of convict labor on roads, were therefore recommended and adopted by the Legislative Assembly. This legislation also provides that the location and kind of roads to be built shall be determined by a road commission consisting of the Governor, the speaker of the House of Delegates, the commissioner of the interior, and a member of the House of Delegates to be designated by the speaker. This commission has caused work to be commenced in closing the gaps that exist in the coast road around the island, and will devote the remainder and major portion of the funds available to improving and extending wagon roads in the interior; and it is believed that with the private assistance that will probably be forthcoming it will be possible to open considerable areas of territory that have heretofore remained nonproductive on account of the great difficulty and expense of transporting products therefrom to market. Unless the present insular revenues increase more quickly than is now anticipated, further rapid extension of the general road system than is now provided for can only be accomplished by the enactment of legislation authorizing a special tax in some form upon the property and districts which will receive the direct benefit thereof.

HARBOR FACILITIES AND TRANSPORTATION.

The nearing of the completion of the Panama Canal, the influence of which will be enormously to increase the sea traffic of the West Indies, requiring additional harbor and coaling facilities, draws attention to the fact that Porto Rico will be in direct line of this trade, and

should, as a part of American territory, receive great benefits therefrom. But if the situation that will arise is to be taken advantage of, the time is none too long for the study and completion of the harbor improvements and the establishment of coaling stations that will be required. Other governments represented in the West Indies are already preparing through similar works to accommodate the increased shipping that will result, and those territories which are ready to do so when the deflection of commerce takes place will possess a great advantage over those that are not, as commercial lines once established are difficult to change. This question should therefore receive the attention it merits from the Federal Government, in order that the United States may be placed in position to receive, through its nearest territory to the canal, such benefits as should accrue from the great work it has undertaken, the successful completion of which is now in sight.

Already the shipping business of the island is crowding its harbors, and more extensive pier and warehouse facilities are required to accommodate the incoming as well as outgoing freights. The water front of San Juan is almost continually congested from these conditions, and the question is one that must soon be comprehensively treated by the government of Porto Rico. Better and more rapid transportation facilities between the mainland and the island for passengers, mail, express, and freight are sorely needed to accommodate the increased and ever-increasing business resulting from the rapid industrial development of the island. This need will, however, doubtless be met through the compulsion that will arise from other business activities now in course of development.

IRRIGATION.

Under two acts of the Legislative Assembly, approved September 18, 1908, the construction of an irrigation system upon the south side of the island, between and including the irrigable lands tributary to the Patillas and Portuguese rivers, was authorized, the same being financed through the issuance of \$3,000,000 of bonds upon the credit of the people of Porto Rico, to be paid, however, from the proceeds of a special tax levied upon the lands, estimated to include 24,000 acres, which will be benefited by the irrigation.

This project, as provided in the construction act, is to be carried out by an irrigation engineer employed by the Executive Council under supervisory control of the commissioner of the interior. The Executive Council is charged with superintending the letting of contracts and in fact exercises general administrative supervision of the work, the chief engineer rendering a detailed report to that body quarterly which is published for the information of the public.

The general project was divided into eleven different features to each of which was assigned an estimate of the cost of construction, the total assignments aggregating \$2,981,000.

Although work began upon the system in 1907, comparatively little actual work had been done at the close of the year, June 30, 1910, as shown by the expenditure of but \$138,885.86 upon the various features of the project. Before the year had ended, however, the causes of delay had been carefully investigated and the necessary measures adopted to insure the continuous and energetic

work required to complete the system at the earliest possible date, thus precluding further unnecessary loss from interest upon a non-yielding investment, and hastening the time when the interested agriculturists will find relief and receive the benefits sought from this project.

PUBLIC TELEGRAPH AND TELEPHONE SYSTEM.

The public telegraph and telephone service of the island is operated by the "Bureau of insular telegraph," under the commissioner of the interior. The system consists of 590 pole-miles of line and 1,400 miles of wire, together with the other usual property pertaining to such plants. The physical value of the plant at the close of the fiscal year was stated at \$124,189.82. Its business is transacted through 60 different stations throughout the island. The gross expense to the government of operating the plant during the fiscal year 1910 was \$69,783.26 against receipts of \$60,968.81. The direct financial benefit to the government from the free business transacted for, and the reduced rates given it, amounted to \$962.62, from which it is found that the net loss to the government on account of operating expenses during the year was \$7,851.83. The records available indicate that the average annual loss of the system from operation has considerably exceeded \$10,000, in addition to the usual depreciation and cost of replacement. The operation of this plant under the present system involves losses and responsibilities on the part of the government in excess of any direct benefit derived therefrom. It should therefore either be sold for use under franchise, subject to suitable governmental control, or reorganized upon a business basis to make it self-sustaining or as nearly so as possible. The question of its treatment will be submitted to the Legislative Assembly at its next session.

PUBLIC BUILDINGS AND LANDS.

The government of Porto Rico has few public buildings that are adapted to the use for which they are required. This is especially true of the public buildings occupied by the central offices of the various departments, the legislature, the courts, and particularly the insane asylum and the penitentiary, the latter being housed in a building owned by the Federal Government. Almost all of these buildings are antiquated structures erected by the Spanish Government for other purposes, in many instances, than those for which subsequent changes in government have made them necessary, while the accommodations they afford are very unsatisfactory, and due to their age the cost of maintenance and repair is considerable.

Owing to lack of funds the work of the year has not involved any large undertakings in the construction of public buildings, although 16 different projects in as many parts of the island, representing a total investment of \$127,045.79, have been completed. Among these are the laboratory building for the agricultural experiment station at Mayaguez, an administration building at Guayama for the irrigation service, a dairy building for the agricultural department of the University of Porto Rico, and 9 school buildings and additions thereto, all of concrete. Other projects, amounting in all to \$24,662.20, the work on which is not yet complete, were also undertaken.

Provision for suitable accommodations for the penitentiary and the insane asylum is a matter of immediate and great importance. At the present time a building loaned for the purpose by the Federal Government is made to serve as a place of confinement for 594 convicts, or more, which is a much greater number than a building of its size can suitably accommodate even if remodeled to suit the requirements of such an institution. It was not constructed for the purpose for which it is now used. Moreover, the Federal Government requires it for the use of the Navy Department and the date of its evacuation by the insular government, recently postponed to January 1, 1911, has been deferred from time to time to enable that government to make other provision for the present inmates.

The insular insane asylum which at the close of the year had 338 inmates is maintained in a building too small for the confinement and proper treatment of that number of insane. The inadequate space within the building, and the lack of surrounding grounds, compels the close association of the most violently insane with those less afflicted, many of whom if confined where they could enjoy some of the benefits of outdoor life and seclusion from the more seriously deranged inmates would, with proper treatment, have a chance for improvement instead of, as at present, being condemned to incarceration under harrowing conditions that would probably affect the mind of a sane person. The building thus occupied is located at the edge of one of the most densely populated sections of San Juan. It is immediately adjacent to the barracks and other buildings on the reservation occupied by the United States military forces, and was originally constructed as one of the group of buildings in that vicinity occupied by the Spanish army.

EXCHANGE OF FEDERAL AND INSULAR PROPERTY.

Suitable provisions to meet the requirements of the penitentiary and insane asylum are now contingent upon the transfer of certain Federal Government property for other insular government property, negotiations for which were instituted upon the basis of a provisional agreement entered into between Maj. Gen. Leonard Wood and the Governor of Porto Rico as outlined by General Wood in his report upon the matter to the Adjutant General of the Army under date of April 27, 1909. The transaction at the present time lacks only congressional approval, as recommended by the Secretary of War in a letter addressed to the Speaker of the House of Representatives under date of December 3, 1909. (H. Doc. No. 256, 61st Cong., 2d sess.)

In brief, the purpose of the negotiations is as follows: In order to concentrate the military establishment at San Juan and provide it with suitable quarters, it was proposed that the insular government building occupied by the insane asylum and the insular government building now used as a military hospital, both on the edge of the military reservation in San Juan, and valued at \$438,990, be conveyed to the Federal Government. In exchange it was proposed that the Federal Government transfer to the insular government the following buildings and military reservations elsewhere in Porto Rico: Santo Domingo Barracks and quartermaster's corral, buildings and lands; Henry Barracks and land at Cayey; Aibonito Barracks; Aguadilla Barracks and Fort; and the hospital barracks and fort at Mayaguez, aggregating in value \$437,990.

While the transaction would represent an equitable exchange, it is also of considerable interest to the insular government in that it would give it possession of a number of buildings and certain land that could be used by it to great advantage, and it is of special importance for the reason that it would afford a means of solving the problem of a suitable place for the penitentiary and the insane asylum. The insular Legislature in 1907 appropriated \$120,000 for the construction of a new penitentiary, but as the amount is insufficient for the purpose no action in that behalf has been taken up to the present time in anticipation of the proposed transfer. A portion of the land in the Cayey reservation would afford an excellent site for the penitentiary, as well as a model penal farm, and such construction work as will be required could without doubt be easily accomplished by utilizing the appropriation already made by the Legislature and convict labor, while the Henry Barracks and surrounding land would serve as an excellent place for the establishment and maintenance of an asylum for the confinement and treatment of insane persons in accordance with modern and humane methods. In the event of this exchange the federal building, at present used as a penitentiary, could be returned to the Navy Department to meet its requirements, the insular government building occupied by the insane asylum would be available for use by the military authorities, by whom it is needed, and the ownership of it and the building now occupied as a military hospital would pass to the Federal Government.

Thus the importance, both to the Federal and the insular governments, and to the latter in particular, of having this transfer made without further delay furnishes good reason for urging early congressional action in that behalf.

SURVEYS.

One of the greatest needs of the country to-day as a basis of economical administration and progress is a cadastral, topographical, and geological survey of its territory.

The lack of this facility is now most urgently felt in the land-revenue department, which under present conditions has no adequate basis for its assessments. Real-estate descriptions are indefinite and depend in many cases on others equally uncertain. At best such property is in the main so described in deeds as to make the location of its boundaries, and therefore its area and value, largely matters of conjecture. Hence the work of assessing real estate is one of the most difficult to accomplish and unsatisfactory after completion.

The importance of such surveys to the study and working out of all problems for the utilization of natural resources, extension of transportation facilities, and promotion of agriculture, as well as for military and scientific purposes, is too apparent to require argument.

Bills providing for a cadastral survey of the island have been presented to the Legislature at various times, but have not thus far received the approval of that body.

It is estimated upon reliable authority that the entire cost of these surveys would not exceed \$500,000, and that the time required to complete them would be from three to five years, depending upon the facility with which a corps of efficient workers could be developed, while the savings to the revenues would within a few years more than offset this cost.

In view of the paramount importance of this measure to the treatment of industrial and governmental problems pending and which must continually arise in future, the necessary funds for this purpose should be appropriated and made available for expenditure under the supervision of the commissioner of the interior as fast as they can be economically utilized.

Further information concerning public works and lands is afforded by the report of the commissioner of the interior in Appendix III.

EDUCATION.

In no direction has improvement during the past ten years been more apparent than along educational lines, and in none other has it been more greatly needed or more earnestly desired.

Official records of 1899 give the number of children enrolled in schools at that time as 25,798. There was but one schoolhouse in the island built for that purpose. Scarcely half a dozen schools were taught in public buildings and the remainder were conducted as a rule in rented houses, many of them insanitary, inadequate in size, destitute of proper equipment, and often providing insufficient protection to pupils and equipment from inclemencies of the weather.

The number of pupils enrolled has more than quadrupled. More adequate buildings have been acquired or constructed, and a modern system of education installed, extended, and improved upon as rapidly as conditions demanded and funds permitted.

During the ten years beginning with the fiscal year 1901 there have been expended in the educational activities of Porto Rico \$9,389,121.07, divided approximately as follows: Upon buildings, \$903,628.19; books, equipment, administration, etc., \$3,680,288.92, and instruction, including salaries of teachers and scholarships, \$4,805,303.96.

The continuation of progress is indicated by an increase from 105,125 pupils enrolled during the fiscal year 1909 to an enrollment of 121,453 during the past year in all public schools, as follows:

	1908-9.	1909-10.
High, normal, and other special schools.....	551	1,062
Common schools.....	97,193	111,537
Night schools.....	6,986	8,624
Kindergarten schools.....	395	230
Total.....	105,125	121,453

Educational work has been extended especially in the rural districts. There are now 821 buildings used for rural schools and 204 for schools in the towns and cities, or a total of 1,025 schoolhouses. Rural schools, the most numerous, are at present generally conducted in rented buildings. However, as fast as funds permit buildings are being erected for this purpose. During the past year 37 new rural schoolhouses were built, making a total of 204 such schoolhouses now owned by various school districts.

The curriculum of these schools, necessarily limited at first, has been gradually extended as the progress of pupils required. Fifth-grade instruction has been given wherever warranted by the number

of pupils, and during the coming session many of them will be advanced to sixth grade. Graded schools are maintained in all the towns and cities of the island. The advantages afforded by these schools compare favorably with those offered by the better school systems of the mainland. Nearly all the graded schools are equipped with modern furniture, and many of them housed in good buildings, either rented or owned by the respective school districts. Seventy buildings for graded schools have been erected since American occupation.

The use of the English language in the public schools is being extended as rapidly as conditions will permit. During the past year 89 per cent of the graded schools were taught wholly in English as compared with 66 per cent in the preceding year. Thus a pupil receives full instruction in English from the first grade until graduation from the high or normal schools, the studies differing very little from those given in the better schools on the mainland excepting that the curriculum offers the additional advantage of instruction in Spanish throughout the course.

An enrollment of 8,624 pupils in night schools throughout the island, of which a large proportion is composed of adults employed during the day, is indicative of the widespread and keen desire for education that exists.

Ten years ago higher education received little consideration, and although there were many highly educated people in different parts of the island the proportion of well-educated inhabitants was, relatively, extremely small. This condition of affairs is being met by the gradual increase of facilities for higher education. There are now 19 high schools in the island 16 of which provide for from one to three years of instruction, and 3 of which afford a four years' course, qualifying students for admission, by certificate alone, to 50 colleges and universities on the mainland, and to many others without difficulty. The high school curriculum in addition to the usual studies provides for a commercial course to afford those who contemplate a business career an opportunity to acquire some practical knowledge that will be of immediate benefit to them.

An innovation that appeals especially to the people in the rural districts is a theoretical and practical course of instruction in agriculture. Some doubt was entertained at first as to the reception that would be accorded this class of instruction, due to a general belief in the existence of an aversion to manual labor. But the results have exceeded the expectations of the most optimistic. Pupils have developed a keen interest and parents have commented upon the excellent results as demonstrated by neat gardens, flowers, and shrubs planted by the children in hitherto neglected yards. Kindergarten schools and courses in domestic science which are being established as rapidly as conditions permit are having an appreciable effect upon the home life of parents and children, while manual training schools for boys are fitting them for mechanical pursuits. At the same time music and drawing and physical culture are receiving more attention from year to year.

Of especial importance in connection with the education of children in a tropical country like Porto Rico, where mankind is so bountifully provided for by nature that the characteristics of foresight and economy are not of necessity developed as in countries of more vigorous

climate, is the recently established school savings-bank system. Savings banks are now operated in 265 schools. Total deposits amounting to \$6,763.22 during the first year have increased in the second, just ended, to \$8,883.13, representing 9,404 pupil depositors, with an average of 94½ cents each. This appears a small beginning, but the general interest displayed in the project by pupils warrants the belief that the principles involved can be successfully worked out with wide and beneficial results in the future.

School libraries, playgrounds, conferences of teachers and principals, and summer courses for instructors are also receiving increased attention.

The University of Porto Rico, established under authority of the act of March 12, 1903, is intended to afford in its final development every facility for higher education within the island and make it unnecessary for students to go abroad at their own or government expense to obtain degrees in universities and colleges in other countries. It is a part of the general educational scheme and open to both men and women.

As at present organized it consists of a normal department, a college of liberal arts, and a college of agriculture. The law under which it was established provides also for departments of natural science and engineering, architecture, law, medicine, pharmacy, and for a university hospital.

A recent reorganization of the board of trustees which was formerly too large to afford the best results, reduced it to the point where each member is responsible for personal supervision over the department under his control. This change is already showing its beneficial effect in the adoption of improvements and the acquisition of new equipment. The importance of agriculture in the economic life of the Territory demands that special attention be given the agricultural department. The university maintains a farm and dairy equipped with modern machinery and utensils, and selected stock, and is preparing, with the cooperation of the United States agricultural experiment station at Mayaguez, to offer a thorough course of training in theoretical and practical husbandry.

The details of educational work in the island are fully discussed and set forth in the report of the Commissioner of Education, in Appendix IV herewith.

JUDICIARY.

During the year the supreme court tried 246 cases, of which 204 were civil suits and 42 criminal prosecutions, while the 7 district courts disposed of 4,243 cases in all, 2,459 being civil and 1,784 criminal, showing that the percentage of appeals from the decisions of the district courts is very small.

In the 28 municipal courts which have jurisdiction in misdemeanor cases and civil suits involving not over \$500, 2,098 civil and 29,382 criminal cases were disposed of, the latter being principally upon charges of breach of the peace, gambling, and other minor offenses.

The total expense of maintaining all of the courts of the island for the year was \$329,889.17, a sum slightly less than that expended for the same purpose during the previous year.

The facilities and personnel furnished the courts are not sufficient in all cases at present to meet their requirements nor are the salaries

of some of the municipal judges commensurate with their duties and the volume of business they are called upon to transact. The attorney-general's office is also lacking in sufficient personnel properly to perform the functions required of it by law. These deficiencies will be brought to the attention of the Legislative Assembly with recommendation for their correction.

During the year 6 municipal judges and 3 secretaries of municipal courts were appointed by the Governor to fill vacancies which occurred in these elective positions. Six justices of the peace were also appointed and one removed for cause.

The work of the higher courts has continued to merit the general confidence of the public which it has always possessed, while that of many of the lower courts has been above criticism. It is generally recognized, however, that in order to insure the impartial administration of justice throughout, all judges should be appointed, and thus removed beyond the power of political influence in the discharge of their important duties. The lower courts are the ones in which are tried the minor cases of that large class of Porto Ricans who need the greatest measure of assistance in the protection of their rights, and the judges before whom their cases are tried should, least of all, be submitted to the temptations with which they are often beset—to use their offices for political ends. In order to secure the best material for the lower courts at such salaries as can be paid, which are not in themselves usually attractive, the judiciary should be made a career for young men entering it by promoting them on their record and in accordance with their capabilities.

In the interests of the service as well as in justice to the judges themselves, and following the precedent established in the United States, provision should be made for the retirement on full or partial pay of judges of the supreme court who have served ten years in the judiciary when they reach a fixed age limit of from 60 to 65 years.

The report of the attorney-general treating of the judiciary in further detail will be found herewith as Appendix V.

HEALTH AND SANITATION.

Since 1904, when the local Legislature provided for a consolidated department of health, charities, and correction, the island has been without adequate health and sanitary regulations upon which the health officials could base authoritative action. It is remarkable that this state of affairs has existed for six years without disastrous results. However, thanks to favorable climatic conditions, good natural drainage, frequent cleansing by copious tropical rains, and active although, for the reason stated, impotent health and sanitary service, no general epidemics have occurred and the mortality rate during the past year was lower than that of any previous year except 1908-9, and compares favorably with those of other countries.

The keen interest of the officials of the department of health, charities, and correction in their work, and the increased proficiency of that department's organization, as well as the disposition to cooperate with these officials that has been gaining ground among the municipal authorities, warrants the belief that the enactment of the Porto Rican legislation now pending in Congress, which will secure the necessary coordination of the service as a whole and provide suitable

means of punishing violators of health and sanitary regulations thereunder, will result in a health and sanitary service that can be excelled in no other tropical country. It has been in the expectation of early action by Congress in this behalf that no attempt has recently been made to procure local legislation on the subject.

VITAL STATISTICS.

The number of deaths per thousand during the past year, 22.10, was lower than that of any year during the last two decades excepting 1908-9. The rapid decrease in the annual mortality rate may be considered remarkable when it is noted that from 1888 to 1898 there was an average of 30 deaths per thousand inhabitants and that in 1901 the rate had increased to 40 per thousand. The seven principal causes of death were tuberculosis, diseases of infants, bronchial diseases, malaria, intestinal disorders, anæmia, and old age.

The total number of births occurring during the past year was 37,443, which, compared with the total number of deaths, 27,451, indicates a net increase of 12,602 in population on account of these two factors.

HEALTH AND SANITARY WORK.

The promptness with which the central government authorities have acted in cooperation with municipal officials has resulted in checking and wiping out several local epidemics.

During the year 26,348 persons were vaccinated, and but few cases of varioloid occurred.

In connection with the work of safeguarding the food supply of the people, the health authorities inspected 84,250 animals to be slaughtered for consumption, or an increase of 7,115 over the number passed upon during the previous year. The veterinary service maintained resulted in the condemnation and destruction of 192 diseased animals. Food inspectors have not only observed the quality and condition of foodstuffs but have also conducted an active campaign against false labels and misbranding. During the year 1,091 samples of suspected articles were sent to the laboratory for examination, resulting in the changing of many labels and brands and the imposition of fines upon offenders to the amount of \$1,945. The activities of the insular plumbing inspectors during the year resulted in 1,306 visits of inspection, the approval of 455 plans, and 2,175 installations of sanitary plumbing.

In addition to the examination of foodstuffs made during the year the government laboratories also performed considerable analytical work for the United States customs authorities to assist in the application of the tariff law. Much of the success attending the operations of the health authorities is due to the vast amount of chemical and bacteriological work accomplished during the year by these efficient laboratories, conducted in San Juan and six other cities of the island.

TROPICAL AND TRANSMISSIBLE DISEASES SERVICE.

The tropical and transmissible diseases service, under the control of its central office in San Juan, maintains branches in seven of the principal cities of the island. The attention of this service, while

devoted to the treatment of all tropical and transmissible diseases occurring, is, by reason of the greater prevalence of those diseases as compared with others, occupied chiefly with tuberculosis and anæmia cases.

Tuberculosis.—Tuberculosis was accountable for 9.7 per cent of the deaths occurring in 1909–10. In the work of combating this disease 750 patients who visited dispensaries located in different parts of the island have been treated, while during the year 146 patients were admitted to the sanatorium maintained in the vicinity of San Juan.

While this particular work is supported partially by legislative appropriation, the active cooperation of a charitable organization known as the Anti-Tuberculosis League has done much through raising funds by subscription and otherwise, and by the personal work of its members, toward enabling the health authorities to reach the results that have been accomplished. Great difficulty has been encountered in the past for the reason that limited facilities and funds have made it impossible to reach more than a small number of the persons affected. Due to ignorance on their part as to the seriousness of the disease the majority of the sufferers make no effort to help themselves or think of applying for treatment until the disease has so far advanced as to make it impossible for them to get to the dispensaries, or in fact to be cured if they could do so. Therefore it was recently decided to pursue the work along educational lines, by sending nurses to the people, and by the distribution of literature to instruct them as to how the disease may be prevented and by simple methods often cured in its incipient stage, rather than to continue the useless expenditure of money in the treatment of a few persons who in the last stages apply for help when they are beyond all possibility of recovery.

In conformity with this general plan the sanatorium will be hereafter utilized for the treatment of responsive cases only, so that the patients after being relieved or cured will be able upon return to their homes throughout the island to give others with whom they come in contact the benefit of the knowledge they have gained as to how the danger of infection may by proper sanitary precautions be decreased, and the spread of the disease prevented, or the cure of incipient cases effected by simple methods of treatment available to all.

The Anti-Tuberculosis League had available for this work during the past year \$12,005.89 raised by donations, benefits, and otherwise, of which there remained at the end of the year \$7,505.19, while the last Legislature appropriated for the same purpose \$10,000, making available to meet the expenses of the campaign during the coming year \$17,505.19.

Anemia.—Anemia, or hookworm disease (uncinariasis), is known to have resulted in 1,339 deaths in Porto Rico during the past year. This statement, however, is probably far from covering the total number of deaths from that disease which is now most prevalent in remote mountainous regions. The presence of uncinariasis in the Western Continent, the prevalence of which is now so well recognized in the Southern States, was first discovered in Porto Rico in 1900 by Maj. Bailey K. Ashford, surgeon, U. S. Army, and during the past year a commission that is engaged in the organization of a campaign to combat it on the mainland sent Dr. Wyckliff Rose, of

the Rockefeller Institute, to Porto Rico to observe it in the place of its discovery.

The work in Porto Rico has, up to the present time, been carried on by legislative appropriation. During 1909-10 55 dispensaries were maintained throughout the island, at which 49,407 patients were treated, resulting in 19,423 complete cures and the improvement of 6,966 cases, which, with the other uncured cases, are still receiving attention. As a result of the treatment, at the present time the towns and surrounding barrios where formerly sufferers could be seen on every hand are practically free from the disease. There is, however, a large number of persons throughout the rural sections, especially in the mountainous coffee districts, that it has been impossible to reach from the dispensaries. A conservative estimate places the number of those still afflicted at not less than 300,000. Aside from the humanitarian reason for eradicating this disease, which immediately responds to, and is curable by specific treatment, there is an important economic motive for energetically pursuing that work with every means available. This will be appreciated when it is understood that the efficiency of the laborers in the agricultural districts, among whom the disease is prevalent, is reduced at least 50 per cent by their weakened condition.

As the work of eradicating the disease is nearing completion in the towns, which have all received the benefit of the various appropriations made from time to time by the Legislature, future efforts will be principally devoted to the treatment of patients upon plantations throughout the rural districts by means of visits at regular intervals of physicians and "practicantes." Up to the present time the burden of the expense of this work has been borne by the insular government, but from now on municipalities will be expected to cooperate by continuing at their expense such service as may still be required within the towns.

CHARITABLE INSTITUTIONS.

By an executive order dated March 23, 1910, a board of visitors was appointed to inspect charitable and correctional institutions with a view to reporting upon and making recommendations, if necessary, as to improvements in their management, control, and condition. While the board has not yet visited all of such institutions, its observations indicate that their management and efficiency are fully as satisfactory as could be expected in view of existing conditions and the facilities afforded the authorities in control.

The building occupied by the insane asylum is too small and unsuited for that purpose. There were 338 inmates in this institution at the end of the fiscal year, while nearly 100 applications for admission were added during the past year to the number previously filed. Inadequate accommodations render the general use of modern methods of treatment of the persons confined therein impracticable. Proper treatment can not, however, be afforded these unfortunate until a more commodious and better situated building is obtained, with surrounding land, where the patients may live under conditions conducive to improvement.

The blind asylum at Ponce admitted 163 patients during the year. Of this number 117 were found to be suffering from curable

diseases. Complete cures were effected in 85 cases and the remainder are still under treatment.

There are but 25 patients in the leper colony maintained on Cabras Island. Great care is exercised by health authorities in isolating and treating sufferers from this disease and the prompt isolation of the very few cases that have occurred make the possibility of the infection of other persons far removed. But two lepers were discovered at large during the past year and these were immediately sent to the colony. Considering the density of its population, Porto Rico is remarkably free from this disease when the number of cases existing here is compared with those in other tropical countries, and its complete eradication within a few years is anticipated.

The work accomplished by the Girls' Charity School is doing much to fit its inmates for a useful life. Their time is devoted to studies under competent teachers. Their instruction includes lessons in sewing, embroidery, and domestic science, as well as the usual school work.

At the Boys' Charity School instruction embraces graded-school work, military discipline, and manual training. The institution maintains an excellent band, the musicians being drawn from among the boys of the school, and its concerts prove a small source of revenue. The average number of boys in this school during the year was 255. Their training is such that upon leaving they will be equipped with the necessary knowledge and experience to enable them to engage in useful trades, and to take their place in the community with others who have had the benefit of the assistance and training of parents.

PENAL INSTITUTIONS.

The island has no suitable buildings for its penal institutions. With one exception, its district jails, as well as its penitentiary, are maintained in inadequate buildings, originally constructed for other purposes. The building for the Arecibo jail is the only one erected for the purpose for which it is used and it is overcrowded, due to the fact that prisoners from San Juan are confined in that institution, for the reason that the district of San Juan has no jail of its own. The building occupied by the penitentiary, in which at the end of the year 594 convicts were enrolled, is wholly unsuited for such use. Under authority of an act of the Legislature of 1910 a number of convicts are profitably employed upon the insular road system, but no improvement can be made in the conditions surrounding those confined within the penitentiary until the question of the land exchange now pending between the federal and insular governments is settled. The requirements in this behalf and solution proposed are treated in this report under the heading "Public buildings and lands."

The new reform school for boys at Guanajibo, near Mayaguez, was completed and occupied near the close of the fiscal year. It provides ample accommodations for its inmates. The system followed in this institution affords modern methods of correction and discipline for delinquent minors and provides them with such education and training as is necessary to fit them to engage in agriculture and trades. This school furnishes a place of confinement for minors where they will not be forced into contact with hardened criminals,

but where they will have an opportunity to develop into useful citizens.

The work of the department of health, charities and correction, and the statistics in connection therewith, are treated in detail by its director in Appendix VI herewith.

AUDITING AND ACCOUNTING.

The auditing and accounting system of this government has been extended and increased in efficiency during the past year to the extent possible with the funds and force available. A general and practical scheme of property accounting—as important to the protection of the revenues as the accounting of funds with which it was purchased—was for the first time adopted. Other important improvements therein were also made, and will continue until it can effectively reach and control all of the accounting work of the government which should be under its supervision.

A detailed statement of the work accomplished by the auditor's office during the past year, together with comprehensive exhibits from the public accounts treated therein, will be found in the auditor's report annexed hereto as Appendix VII.

CONCLUSION.

In conclusion, it is pleasing to be able to record the facts that in general a spirit of harmony and cooperation prevails throughout all of the branches of this government; that it has received the cooperation at all times of the federal officers present in the island; and that the public generally has been toward it considerate, courteous, and always helpful, for which appreciation is gratefully acknowledged.

Very respectfully, your obedient servant,

GEO. R. COLTON,
Governor of Porto Rico.

The SECRETARY OF WAR.

APPENDIXES.

APPENDIX I.

EXHIBITS TO THE REPORT OF THE GOVERNOR.

EXHIBIT A.

Statement of allotments by the Governor of Porto Rico of funds for the service of the government of Porto Rico during the fiscal year 1910, under the act of Congress approved July 15, 1909, showing the various allotments under headings indicating the purposes for which made, net amounts returned therefrom to unallotted funds, the total final allotments resulting, and the surplus remaining of funds available under said act for allotment.

Title.	Provisional allotments by Governor Post, July 20, 1909.	Subsequent allotments by Governor Post.	Subsequent allotments by Governor Colton.	Net returns to unallotted funds during fiscal year.	Total resulting. ^a
Executive Council.....	\$28,340.00		\$4,748.12		\$33,088.12
House of Delegates.....	19,715.00		423.34		20,138.34
Office of the Governor.....	13,460.00		750.00		14,210.00
Office of the secretary.....	24,020.00		900.00	\$300.00	24,620.00
Bureau of printing and supplies.....	5,600.00	\$1,500.00	68,897.50		75,997.50
Office of the attorney-general.....	24,920.00		3,513.32		28,433.32
Treasury department.....	205,770.00		5,110.00		210,880.00
Office of the auditor.....	41,120.00		1,000.00	500.00	41,620.00
Office of the commissioner of the interior.....	95,360.00		6,060.00		101,420.00
Maintenance and repair of public roads and bridges.....	200,000.00		95,000.00		295,000.00
Maintenance and repair of public buildings.....	24,000.00		5,000.00		29,000.00
Expenses executive mansion.....	12,000.00		2,125.00		14,125.00
Bureau of insular telegraph.....	63,720.00		9,330.70		73,050.70
Office of the commissioner of education.....	43,100.00		243.05		43,343.05
Public schools.....	776,100.00			15,000.00	761,100.00
Scholarships in the United States.....	20,500.00				20,500.00
Scholarships in the high schools of Porto Rico.....	10,800.00				10,800.00
University of Porto Rico.....	30,000.00				30,000.00
Scholarships in the Normal School of Porto Rico.....	15,000.00				15,000.00
Insular library of Porto Rico.....	4,300.00	500.00	250.00		5,050.00
Government of Culebra.....	2,500.00		90.45		2,590.45
Office of the director of health, charities, and correction.....	50,060.00		4,679.94		54,739.94
Leper colony.....	8,976.00		800.00		9,776.00
Blind asylum.....	15,336.00		680.00		16,016.00
Insane asylum.....	42,120.00		330.00		42,450.00
Girls' Charity School.....	22,460.00		600.00		23,060.00
Boys' Charity School.....	37,722.00		640.00		38,362.00
Visiting physician for charity schools.....	500.00				500.00
Reform School for Juvenile Delinquents.....	12,130.00		2,965.00		15,095.00
Penitentiary.....	57,070.00				57,070.00
Insular jails.....	90,320.00		4,584.00		94,904.00
Maintenance of prisoners in municipal jails.....	13,000.00				13,000.00
Expenses of executions.....	500.00				500.00
Insular police.....	464,000.00	20,500.00	350.00	15,000.00	469,850.00
Insular School for Training Nurses.....	6,840.00				6,840.00
Civil service commission.....	11,400.00				11,400.00
Miscellaneous expenditures subject to the approval of the Governor.....	20,000.00		2,200.00	675.00	21,525.00

^a The totals shown in this column represent the sums allotted to the various departments and purposes, less such amounts as were not required for expenditure and therefore returned during the year to unallotted funds. Transfers between departments are not shown in this statement, as such showing would defeat its purpose to exhibit the actual net allotments (appropriations) made for the various purposes during the year.

Statement of allotments by the Governor of Porto Rico of funds for the service of the government of Porto Rico during the fiscal year 1910, under the act of Congress approved July 15, 1909, showing the various allotments under headings indicating the purposes for which made, net amounts returned therefrom to unallotted funds, the total final allotments resulting, and the surplus remaining of funds available under said act for allotment—Continued.

Title.	Provisional allotments by Governor Post, July 20, 1909.	Subsequent allotments by Governor Post.	Subsequent allotments by Governor Colton.	Net returns to unallotted funds during fiscal year.	Total resulting.
Collection of historical data of Porto Rico.....	\$1,200.00	.....	.....	.....	\$1,200.00
Relief of the grandchildren of Roman Baldorioty de Castro.....	500.00	.....	.....	.....	500.00
Salary of English teacher, Porto Rican Benevolent Society.....	675.00	.....	.....	.....	675.00
United States district court (Porto Rico).....	44,280.00	\$1,200.00	.....	.....	45,480.00
Insular courts of Porto Rico.....	322,140.00	.....	\$10,949.33	.....	333,089.33
Registrars of property.....	40,980.00	.....	2,002.27	.....	42,982.27
Publication of decisions of the supreme court.....	.....	.....	9,000.00	.....	9,000.00
Publication of an Official Gazette.....	.....	.....	1,750.00	.....	1,750.00
Preparation and issuance of an Official Register of Porto Rico.....	.....	.....	2,000.00	.....	2,000.00
Total.....	2,922,534.00	23,700.00	246,972.02	\$31,475.00	3,161,731.02

SUMMARY.

Provisional allotments by Governor Post authorized July 20, 1909, as shown by the auditor's official digest of appropriations and allotments, fiscal year 1910.....	\$2,922,534.00
Subsequent allotments by Governor Post.....	23,700.00
Subsequent allotments by Governor Colton.....	246,972.02
Less amounts returned to unallotted funds during the fiscal year.....	3,193,206.02
Total resulting allotments.....	3,161,731.02
Amount taken as available for allotment under the act of Congress approved July 15, 1909, being the total amount of fiscal-year appropriations for the fiscal year 1909, as shown by the auditor's official digest of appropriations.....	3,173,295.41
Excess of total fiscal-year appropriations for the fiscal year 1909 over net total executive allotments during the fiscal year 1910, representing funds available for allotment but not allotted at the end of the fiscal year June 30, 1910.....	11,564.39
Of the allotments included in the total.....	\$3,161,731.02
Sundry advances or repayable allotments amounting to.....	63,197.50
Were made for the purchase of supplies, etc., which reduces the actual permanent allotments for the year 1910 to.....	3,098,533.52
Which, when repaid, will increase the remainder of funds available for allotment, but unallotted, to.....	74,761.89

EXHIBIT B.

List of appointments by the Governor during the fiscal year 1910.

JUDICIAL APPOINTMENTS.

Municipal judges: Salinas, July 7, 1909; Ponce, December 29, 1909; Arecibo, April 16, 1910; Vieques, April 16, 1910; Salinas, April 16, 1910; Yauco, June 23, 1910.

Justices of the peace: Lares, August 20, 1909; Maunabo, September 7, 1909; Naranjito, November 8, 1909; Gurabo, December 10, 1909; Naguabo, December 10, 1909; Hatillo, May 10, 1910; Ponce, May 28, 1910.

Secretaries of municipal courts: Bayamon, September 7, 1909; Cabo Rojo, September 24, 1909; Carolina, June 20, 1910.

Secretary of district court: Mayaguez, October 8, 1909.

MUNICIPAL APPOINTMENTS.

Alcaldes: San Lorenzo, August 20, 1909; Juana Diaz, January 19, 1910; Coamo, January 27, 1910; Maunabo, March 16, 1910; Juana Diaz, June 23, 1910.

Municipal secretaries: Culebra, September 7, 1909; Culebra, February 14, 1910.

APPOINTMENTS TO FILL VACANCIES IN MUNICIPAL COUNCILS.

Adjuntas.....	1	Comerio.....	1	Morovis.....	3
Aguadilla.....	1	Corozal.....	1	Patillas.....	2
Aibonito.....	2	Fajardo.....	4	Peñuelas.....	4
Añasco.....	2	Guayama.....	5	Ponce.....	3
Arecibo.....	6	Gurabo.....	1	Quebradillas.....	1
Arroyo.....	2	Hatillo.....	1	Rincón.....	1
Barros.....	1	Humacao.....	2	Rio Grande.....	1
Bayamon.....	1	Isabela.....	1	Rio Piedras.....	2
Cabo Rojo.....	1	Juana Diaz.....	14	Salinas.....	3
Caguas.....	4	Juncos.....	1	San German.....	1
Camuy.....	1	Lares.....	1	Toa Alta.....	1
Carolina.....	1	Las Marias.....	1	Toa Baja.....	1
Cayey.....	2	Manati.....	1	Utua.....	1
Ciales.....	2	Maunabo.....	1	Vieques.....	1
Cidra.....	4	Mayaguez.....	1	Yauco.....	9
Coamo.....	1				

MISCELLANEOUS APPOINTMENTS.

Registrars of property: Aguadilla, October 8, 1909; San Juan, section 1, October 8, 1909; San Juan, section 2, October 8, 1909; Ponce, October 8, 1909; San German, October 8, 1909.

Police department: Second class district chief of police, 2; third class district chief of police, 1; fourth class district chief of police, 1; fifth class district chief of police, 2; sixth class district chief of police, 2; seventh class district chief of police, 3; eighth class district chief of police, 6; Richard H. Poillon, inspector, December 21, 1909; W. M. St. Elmo, inspector, March 15, 1910.

Superior board of health: Mr. Francisco de Paula Acuña, August 20, 1909; Dr. R. del Valle Zeno, August 20, 1909; Dr. Esteban Saldaña, August 20, 1909; Dr. Rafael Monagas, August 20, 1909; Dr. Felipe B. Cordero, supervisor of health and chairman of the board, September 24, 1909.

Board of medical examiners: Dr. José Amadeo, July 20, 1909.

Board of pharmacy: Dr. Rafael del Valle Sarraga, July 20, 1909; Mr. Manuel Travieso, February 14, 1910; Mr. Carlos A. del Rosario, May 28, 1910.

Board of trustees, insular library: Dr. Cayetano Coll y Toste, March 8, 1910; Mr. José G. Torres, March 8, 1910.

Insular fair board: Mr. Eduardo Giorgetti, president, March 23, 1910; Mr. John A. Wilson, March 23, 1910; Mr. Luis Sanchez Morales, March 23, 1910; Mr. Xavier Mariani, March 23, 1910.

Commission for the promotion of uniform state laws: Mr. Henry F. Hord, April 4, 1910; Mr. José Hernandez Usera, April 4, 1910; Mr. Foster V. Brown, June 19, 1910; Mr. Manuel Rodriguez Serra, June 21, 1910.

Teachers' pension fund board: Mr. Emiliano J. Diaz, president, May 27, 1910; Mr. José Becerra, member, May 27, 1910; Mr. Eladio J. Vega, treasurer, May 27, 1910.

Commissioner of deeds for Porto Rico: Mr. Richard J. Quigley, District of Columbia, February 21, 1910; Mr. Isaac M. Aron, New York, April 29, 1910; Mr. Howard A. Darling, Pennsylvania, May 31, 1910; Miss Ella F. Braman, New York, June 2, 1910; Mr. Luis Castro Lopez, New York, June 2, 1910.

Board of equalization and review: Mr. Manuel Paniagua, June 20, 1910; Mr. William Reifkohl, June 20, 1910; Mr. Carlos Toro, June 23, 1910.

Board of trustees, University of Porto Rico: Mr. Luis Muñoz Morales, October 8, 1909; Mr. D. W. May, October 8, 1909; Mr. José C. Hernandez, June 24, 1910; Mr. Federico Degetau, June 24, 1910; Mr. Manuel V. Domenech, June 24, 1910; Mr. A. J. Greif, June 24, 1910.

Governor's military staff: Lieut. Col. Guillermo Vivas Valdivieso, October 7, 1909.

Civil service commission: Mr. C. O. Lord, chairman, July 1, 1909.

List of proclamations and executive orders issued during the fiscal year ended June 30, 1910.

PROCLAMATION.

August 26, 1909: Recommending the observance of Labor Day, Monday, September 6, 1909.

ADMINISTRATIVE BULLETINS.

No. 1. November 13, 1909: Proclamation publishing Executive Order of the President of the United States publishing the act of Congress, approved July 15, 1909, amending the "organic act," approved April 12, 1900, placing matters pertaining to Porto Rico under the jurisdiction of the War Department and assigning the business of that department pertaining to civil government in Porto Rico to the Bureau of Insular Affairs.

No. 2. November 13, 1909: Executive order. Regulations concerning correspondence, official, with officials not connected with the government of Porto Rico, and persons outside of the territory under the jurisdiction thereof.

No. 3. November 22, 1909: Proclamation publishing the proclamation of the President of the United States designating Thanksgiving Day for 1909.

No. 4. December 17, 1909: Executive order regarding printed matter to be forwarded to the Bureau of Insular Affairs.

No. 5. December 18, 1909: Executive order. Passports for persons traveling abroad, necessity of obtaining the same before departure brought to the attention of all concerned.

No. 6. December 23, 1909: Executive order. Public property; inventories to be made and records maintained of.

No. 7. December 27, 1909: Executive order. Purchase of equipment, furniture, stationery, and supplies for official use; regulation concerning.

No. 8. February 1, 1910: Executive order. Government automobiles; regulations to govern the use and assignment of.

No. 9. March 1, 1910: Executive order. Paroles; provisions of the law, and regulations concerning the application for and treatment of, quoted and prescribed.

No. 10. March 12, 1910: Executive order. Acting secretary of Porto Rico; M. Drew Carrel, assistant secretary, authorized and directed, as such, to perform such duties of the secretary of Porto Rico as may be assigned to him by the Governor.

No. 11. March 15, 1910: Proclamation recommending observance of Tuberculosis Sunday.

No. 12. March 17, 1910: Executive order directing the publication of the Official Gazette.

No. 13. March 23, 1910: Executive order. Public buildings and real property; appointing an advisory board on apportionment, assignment, and the use or disposition of.

No. 14. March 23, 1910: Executive order. Board of visitors to charitable, penal, correctional, and sanitary institutions; appointing and defining the duties of.

No. 15. April 5, 1910: Proclamation. Census enumeration; publishing proclamation of the President of the United States announcing the purpose of the census work and urging the assistance of all persons therein.

No. 16. April 18, 1910: Executive order. Regulations regarding petitions for pardon and the treatment thereof.

No. 17. May 7, 1910: Proclamation suggesting that flags on public buildings be placed at half-mast on account of the death of Edward VII, King of England.

No. 18. May 17, 1910: Executive order appointing M. Drew Carrel assistant secretary of Porto Rico.

No. 19. May 21, 1910: Executive order appointing board to select location and make arrangements for installation of a time ball and inauguration of time service in San Juan.

EXHIBIT C.

REPORT OF THE SECRETARY.

OFFICE OF THE SECRETARY,
San Juan, September 1, 1910.

SIR: During the greater part of the year just past, due to the absence and subsequent resignation of the secretary, the affairs of this office have been conducted by an acting secretary. The acting secretary not being a member of the Executive Council, none of his time was taken up by the work of the Legislature and its committees and he was able to devote more attention to matters of administration. The work of the secretary's office has been materially augmented during the year by reason of additional duties assigned to it by the Governor, as well as by certain increased activities pertaining to the office itself.

An act passed by the local Legislature in 1908 required the secretary to publish an Official Gazette. No funds, however, were specifically allotted for that purpose. After the publication of a few numbers the expense of which was borne by funds appropriated for the general expenses of the office, the publication was, through lack of sufficient money, discontinued. Appreciating the necessity of such a government organ for keeping officials and the public informed, as well as of affording a permanent record of government activities, an allotment, under authority of the Olmsted Act, was made and the bimonthly publication of the Gazette was resumed by the issuance of a number for the months of January and February. Since then the publication has continued without interruption, and the Legislative Assembly of 1910 indicated its approval of the resumption by appropriating funds for its continuance during the fiscal year 1911.

Natives of Porto Rico or citizens of the United States leaving the island for foreign countries may, under the act of Congress approved June 12, 1902, obtain from the Governor passports to take with them as evidence of their right to American protection. These documents are prepared for the Governor's signature, countersigned, and recorded in the office of the secretary. During the year 141 such passports were issued.

In June the work of compiling a register was commenced, the expense of which will be covered by an allotment of \$2,000 made by the Governor. Three registers have been published, from time to time, when necessary, the last in 1905. This book is intended as a compilation of information of general and popular interest concerning Porto Rico, her government, agriculture, commerce, conditions, and other miscellaneous data, for distribution to the public. So many changes have taken place since the last publication that much of the information afforded by it is now obsolete, and a new edition is needed.

In accordance with the provisions of the Political Code, 41 United States patents and trade-marks and 16 domestic trade-marks were registered.

A list of the 22 foreign and 32 domestic corporations registered in the office of the secretary will be found in the attached statements, Nos. 1 and 2.

Expenditures for salaries in the office of the secretary for the fiscal year 1910 amounted to \$22,548.93, and for contingent expenses \$2,546.77, a total of \$25,095.70. To permit of the employment of additional clerks, in view of the increased amount of work assigned to this office, the total amount requested in the budget to cover the expenses for the fiscal year 1911 was \$26,520.

There has been maintained for some time under the office of the secretary an organization known as the bureau of printing and supply, supported by legislative appropriations, but no law had ever passed specifically authorizing its establishment or maintenance, or defining its functions. The bureau was ostensibly maintained for the service of all branches of the government, but its activities embraced only such business as the various officials of government departments were inclined to transact through it. As a result a large proportion of the supplies and material for official use was purchased outside the bureau and the business actually transacted by it as a purchasing agency hardly warranted the expense involved in its maintenance. A brief observation of this method of indiscriminate buying of government supplies made it apparent that economy and system demanded its centralization. Advantage was therefore taken of

the existing organization, through the issuance of an executive order dated December 27, 1909, providing that on and after that date all purchases of equipment and supplies required by the various branches of the government be made through the bureau of printing and supplies. The immediate effect of this order upon the bureau was greatly to increase the volume of the last six months' transactions. Its total business during the twelve months ended June 30, 1909, amounted to \$79,988.94, while the business transacted during the past twelve months is represented by receipts of the printing and supplies division of \$95,277.53 for printing and supplies, and of \$8,751.21 for transportation, a total of \$104,028.74. While the bureau was probably fully adapted to former conditions, the new order of things necessitated an increased plant, and material changes in organization and methods.

In the first place, instead of continuing to file orders for supplies purchased in the United States direct with dealers advantage was taken of the facilities afforded by the office of the insular purchasing agent of the Bureau of Insular Affairs in New York, and, by settling accounts through the Insular Bureau's disbursing agent in Washington it was possible not only to utilize the knowledge and experience of the purchasing agent in dealing with persons through whom goods were bought, but, by making purchases upon a cash basis, to obtain better terms.

The operations of the bureau were placed upon a commercial basis by the installation of a modern system of accounting, which affords details and accurate information and record of the activities of all departments of the bureau. The reorganization contemplated the operation of the bureau upon a self-supporting basis, expenses being met by means of a suitable percentage charge upon the value of services rendered or business transacted for other branches of the government; thus doing away with the necessity of legislative appropriation of funds for the bureau's maintenance.

Physical changes in the printing and supply department included an increase in the quarters occupied by the offices and the mechanical departments, as well as an increase in both the administrative and operative personnel. The printing plant was also furnished with a large book bindery, an additional linotype machine, and a large power paper cutter, while a commodious stock room was set aside for the storage of supplies.

In connection with the bureau of printing and supplies there was established, by order of February 1, 1910, a division of transportation. Owing to the lack of other adequate facilities the various departments of the government were obliged to furnish automobiles for the use of officials and employees traveling from place to place in the island in the discharge of their duties. These automobiles were maintained and operated by the respective departments by which used. The six cars thus employed represented an initial investment of about \$20,000. No central repair shop or garage was afforded, and their maintenance and repair generally received only such attention as was given them by their drivers. As a result the annual upkeep of some of the machines amounted to much more than their original cost. In pursuance of the order referred to these automobiles were placed under the control and care of the transportation division. A garage was furnished, and a thoroughly equipped repair shop, under the supervision of a competent machinist, was installed. Several old automobiles that had become so worn out as to make their further maintenance uneconomical were sold, and replaced by new cars, so that the division is now equipped with sufficient rolling stock to meet the needs of the service. Ample transportation is furnished to officials and employees of the government upon formal requisitions and a charge made therefor at a rate per kilometer intended to cover the cost of maintaining the service.

The present value of the plant of the bureau of printing and supplies is \$29,315.96 for the printing and supplies division and \$12,669.19 for the transportation division, a total of \$41,985.15, as against the inventory value on June 30, 1909, of \$27,161.74. The total resources of the bureau, in which is included the value of the equipment of the three divisions, resalable supplies on hand, accounts receivable, etc., on June 30 last, were \$120,567.15. The total liabilities on same date were \$56,052.70, which, deducted from the resources, leaves a balance of \$64,514.45. Included in the amount stated is a reimbursable advance of \$42,697.50 placed to the credit of the disbursing officer in the United States. Appropriations made by the insular government to the bureau during the year amounted to \$59,297.50 for the printing and supplies division, and \$17,000 for the transportation division. Of this, \$4,600 represented allotments, under the former system of maintenance, for salaries of the personnel, and \$2,500 for contingent expenses.

With these improvements the efficiency of the bureau has been greatly increased. The printing establishment is now one of the best equipped plants of its kind upon the island and the bureau is in a position to furnish supplies and printing to the various departments of the government at a very low cost.

In the development of this purchasing bureau unfair discrimination against local dealers has been guarded against. It has been the policy of the administration,

which is clearly defined in the executive order establishing the bureau, to allow dealers in the island to quote prices on supplies for the government, and all other considerations being equal to favor the local dealers. While the opportunity thus furnished the government for comparing prices has afforded it considerable protection, at the same time a large proportion of the business has gone to local merchants, especially to establish agencies of staple articles and lines of goods.

Sufficient time has not elapsed to afford a basis for determining the actual amount of money that is being saved the government by the new methods involved in this centralization, and it is doubtful if the records of transactions under former methods can be so consolidated as to afford a basis for comparison. Nevertheless results thus far attained, particularly by utilizing the offices of the purchasing agent in New York and the disbursing officer in Washington, are sufficient to convince anyone who has been in a position to make a general comparison that the change has resulted not only in great economy, but also in facilitating the acquisition of supplies and the settlement of accounts in a much more satisfactory manner.

Likewise the transportation service has been greatly improved. Formerly, when an automobile used by an official was not in running order, as was frequently the case, he was obliged to depend upon the generosity of another department, go without transportation, or rent a car from a private garage at considerable expense. The present supervision over automobiles and the repair shop prevents their improper use and enables their prompt repair in case of breakdown.

For further information as to the operations of the bureau for the fiscal year, 1910, attention is invited to the statements Nos. 3, 4, 5, and 6, herewith.

Respectfully,

M. DREW CARREL,
Acting Secretary of Porto Rico.

THE GOVERNOR,
San Juan, P. R.

STATEMENT NO. 1.—*Domestic corporations registered in the office of the secretary during the fiscal year 1910.*

Name.	Principal purpose.	Paid-in capital.	Total authorized capital stock.
Benitez Sugar Co.....	Sugar.....	\$500,000	\$500,000
Inabona Indian Tincture Co.....	Patent medicines.....	2,000	60,000
Compañía Azucarera El Ejemplo.....	Sugar.....	1,000	350,000
Porto Rico Engineering and Construction Co.....	General construction.....	1,000	200,000
Cayey Sugar Co.....	Sugar.....	3,000	200,000
Central Oriente (Incorporated).....	do.....	1,100	325,000
The Palmarejo Fruit Growers (Incorporated).....	Fruit.....	1,000	25,000
Scoville, Mott & Co. (Incorporated).....	do.....	1,600	125,000
Marvin & Jones (Incorporated).....	Coffee and cattle.....	1,000	20,000
A. A. David (Limited).....	Shipping and general merchandise.....	1,500	200,000
The Ponce Sanitary Milk Co.....	Milk.....	5,000	100,000
Borinquen Sugar Co.....	Sugar.....	250,000	1,000,000
The Porto Rico Fruit Exchange.....	Porto Rican fruit.....	1,500	100,000
Sociedad Teatro de Guayama.....	Theatricals, etc.....	2,150	20,000
Antilles Navigation Co.....	General navigation business.....	1,000	50,000
S. Ramirez & Co.....	Commission, import and export business.....	30,000	100,000
Mayaguez Automobile and Transportation Co.....	Auto dealers and transportation.....	1,000	10,000
The Porto Rico Drug Co.....	Drugs and drug stores.....	55,000	100,000
The Porto Rico Investment Co.....	General investments.....	1,600	50,000
Borinquen Soap Co.....	Soap.....	4,500	21,000
Pellejas Sugar and Coffee Co.....	Sugar, molasses, rum, and coffee.....	5,600	180,000
Knickerbocker Fruit Co.....	Fruit.....	1,000	40,000
Mayaguez Dock and Shipping Co.....	Docking.....	2,500	75,000
The Porto Rico Review (Incorporated).....	Publishing.....	50,000	50,000
The Johnson Industrial Co.....	Wholesale and retail merchants.....	1,000	30,000
Camuy Sugar Co.....	Sugar.....	1,000	200,000
Central Vannina.....	do.....	165,000	375,000
Central Alianza.....	do.....	60,000	500,000
Utado Sugar Co.....	do.....	163,000	300,000
San Sebastian Sugar Co.....	do.....	1,000	250,000
The Imperial Fruit Co.....	Fruit.....	1,200	50,000
West Indies Development Co.....	do.....	1,000	2,000
Total.....		1,317,250	5,608,000

STATEMENT NO. 2.—*Foreign corporations registered in the office of the secretary during, the fiscal year 1910.*

Name.	Principal purpose.	Paid-in capital.	Total authorized capital stock.
The London Assurance Corporation (Federico Schomburg, San Juan, agent).	Insurance.....	\$2, 181, 306	\$4, 362, 612
The Laguna Fruit Co. (George W. Robinson, Rio Piedras, agent).	Fruit.....	25, 000	30, 000
Fortuna Estates (Julius Umbach, Ponce, agent).	Sugar.....	1, 000	1, 200, 000
Central Fortuna (Julius Umbach, Ponce, agent).	.....do.....	3, 000	450, 000
Colonial Sugar Co. (Andrés B. Crosas, San Juan, agent).	.....do.....	3, 000	600, 000
Minute Tapioca Co. (Tom B. Matthews, Toa Baja, agent).	Raising and dealing in tapioca, spices, etc.	50, 000	50, 000
Fitzpatrick-Wenar Fruit and Land Co. (Joseph Wenar, Toa Alta, agent).	Fruit.....	48, 660	200, 000
Porto Rico Mercantile Co. (Waldemar Hopp, San Juan, agent).	Molasses.....	35, 000	1, 500, 000
Montreal Trust Co. (J. R. Bruce, San Juan, agent).	Trust Company.....	500, 000	1, 000, 000
Manton-Govern Co. (José R. F. Savage, San Juan, agent).	Cigars.....	25, 000	75, 000
The Imperial Life Assurance Company of Canada (Federico Schomberg, San Juan, agent).	Insurance.....	450, 000	1, 000, 000
Plaza Fruit Co. (George L. Elkins, San Juan, agent).	Fruit.....	12, 000	20, 000
Hope Fruit Co. (Beriah A. Wall, Pueblo Viejo, agent).	.....do.....	5, 000	5, 000
Munyon's Homeopathic Home Remedy Co. (O. M. Wood, Bayamon, agent).	Patent medicines.....	82, 500	82, 500
The Bayview Fruit Co. of Porto Rico (E. J. Garrett, Bayamon, agent).	Fruit.....	109, 500	150, 000
R. S. Hammond Fruit Co. (Pablo Vicenti, Ponce, agent).	.....do.....	30, 000	30, 000
The Graham & Granger Fruit Co. (Robert Graham, Pueblo Viejo, agent).	.....do.....	1, 000	125, 000
Pomelo Fruit Co. (Dean M. Barber, Bayamon, agent).	.....do.....	500	50, 000
Import Packing Co. (Edward S. Paine, San Juan, agent).	Fruit canning and packing..	8, 000	50, 000
El Prospero Fruit Co. of Porto Rico (F. B. McLaughlin, Manati, agent).	Fruit.....	35, 000	50, 000
South Atlantic Fruit Co. (Emil Freheit, Rio Piedras, agent).	.....do.....	30, 000	30, 000
The Paul Taylor Brown Co. (Harry A. C. Hines, Rio Piedras, agent).	Fruit canning and packing..	50, 000	50, 000
Total.....	.....	3, 695, 466	11, 110, 112

STATEMENT No. 3.—*Bureau of printing and supplies, resources and liabilities, June 30, 1910.*

RESOURCES.

Value of plant:	
Printing presses and machinery.....	\$8,754.58
Linotype machines.....	7,798.16
Linotype metal.....	2,517.50
Linotype supplies.....	575.31
Type.....	7,584.21
Type cases and printing furniture.....	754.35
Office furniture, fixtures, etc.....	1,331.85
	<hr/> \$29,315.96
Value of resalable supplies on hand:	
Printing paper.....	8,775.30
Envelopes.....	2,340.22
Printing ink.....	660.50
Bookbinding material.....	1,312.54
Rubber-stamp outfit.....	144.98
Stationery and office supplies.....	10,723.51
Second-hand typewriters.....	345.00
Municipal forms.....	672.06
	<hr/> 24,974.11
Value of goods delivered on uncompleted requisitions and un-	
charged on June 30, 1910.....	4,987.49
Value of labor performed and material expended on jobs un-	
completed and uncharged on June 30, 1910.....	5,330.84
Amount due for supplies furnished and work performed.....	15,510.74
Cash on hand.....	2,479.86
Cash in hands disbursing officer on June 30, 1910, per books of	
bureau.....	17,785.94
	<hr/> 46,094.87
	<hr/> 100,384.94

LIABILITIES.

Amount owed for supplies bought.....	6,961.09
Amount owed to Governor of Porto Rico.....	2,000.00
Insular revenues, advances to purchasing agent.....	42,697.50
Wages accrued, printing and supplies division.....	1,097.30
Wages accrued, New York offices.....	188.33
Amount owing to transportation division.....	911.48
	<hr/> 53,855.70
Balance net investment.....	<hr/> 46,529.24

STATEMENT No. 4.—*Bureau of printing and supplies, receipts and expenditures, fiscal year 1910.*

RECEIPTS.

Carried over from previous fiscal year.....	\$1,067.03	
Salaries, chief and clerks.....	4,600.00	
July 27, 1909, as per transfer warrant No. 98, contingent expenses.....	1,000.00	
August 5, 1909, as per transfer warrant No. 121, contingent expenses.....	1,000.00	
January 20, 1910, as per transfer warrant No. 168 (of \$20,000), equipment.....	10,000.00	
February 18, 1910, as per transfer warrant No. 174, reimbursable advance.....	20,000.00	
April 26, 1910, as per transfer warrant No. 212, reimbursable advance.....	12,794.80	
July 17, 1910, as per transfer warrant No. 228, reimbursable advance.....	9,902.70	
By transfer, April 26, 1910, from automobile division, equipment.....	7,205.20	
June 11, 1910, as per transfer warrant No. 225, equipment.....	6,200.00	
		\$73,769.73
Receipts for work performed and supplies furnished.....	95,249.10	
Sundry receipts.....	28.43	
		95,277.53
Receipts.....		169,047.26

EXPENDITURES.

Resalable supplies purchased.....	109,967.93	
Accessions to plant:		
Printing presses and machinery.....	3,942.17	
Type.....	34.24	
Linotype machine.....	4,443.56	
Linotype metal.....	640.00	
Linotype supplies.....	386.71	
Office furniture.....	834.18	
		10,280.86
Salaries, chief and clerks.....	4,600.00	
Wages of printers, linotype operators, bookbinders, messengers, etc.....	18,528.44	
For general running expenses, as follows:		
Repairs to machinery.....	460.05	
Incidentals.....	639.77	
Freight and insurance on shipments from New York.....	2,526.29	
Light and power.....	935.37	
Drayage.....	641.50	
Postage.....	175.00	
Express.....	26.25	
		28,532.67
		148,781.46
Balance in hands of disbursing officer, A. T. Ruan, as per books in the bureau.....		17,785.94
		166,567.40
Balance cash on hand.....		2,479.86
		169,047.26

STATEMENT No. 5.—*Bureau of printing and supplies, automobile division, resources and liabilities, June 30, 1910.*

RESOURCES.

Value of plant:		
Automobile No. 29.....	\$396. 00	
Automobile No. 81.....	1, 000. 00	
Automobile No. 286.....	2, 925. 79	
Automobile No. 287.....	2, 970. 13	
Automobile No. 312.....	2, 939. 78	
Machinery and tools.....	2, 437. 49	
	<hr/>	\$12, 669. 19
Value of resalable supplies on hand:		
Auto supplies.....	341. 22	
Oils, etc.....	133. 41	
Amount due for supplies and transportation furnished.....	3, 419. 87	
Value of goods delivered on uncompleted requisitions and un-		
charged on June 30, 1910.....	348. 61	
Due from printing and supplies division.....	911. 48	
Cash.....	2, 358. 43	
	<hr/>	7, 513. 02
		<hr/>
		20, 182. 21

LIABILITIES.

Amount owed for supplies purchased.....	2, 131. 76	
For wages accrued on June 30, 1910.....	65. 24	
	<hr/>	2, 197. 00
Net investment.....		17, 985. 21

STATEMENT No. 6.—*Bureau of printing and supplies, transportation division, receipts and expenditures, June 30, 1910.*

RECEIPTS.

Carried over from previous fiscal year.....	\$646. 91	
Contingent expenses.....	500. 00	
Reimbursable allotments.....	16, 200. 00	
Transferred from the office of the commissioner of the interior for		
payment of chauffeur's salary.....	300. 00	
For supplies and transportation furnished.....	7, 821. 48	
Sundry receipts (sale of old tires).....	29. 73	
For sale of three automobiles at auction.....	900. 00	
	<hr/>	\$26, 398. 12
		<hr/>

EXPENDITURES.

Resalable supplies purchased.....	8, 900. 72	
Accessions to plant:		
Automobile tools and machinery.....	2, 809. 71	
Automobile No. 286.....	3, 120. 84	
Automobile No. 287.....	2, 075. 85	
Automobile No. 312.....	2, 970. 72	
	<hr/>	11, 977. 12
Current expenses:		
Repairs to machinery, etc.....	417. 46	
Salaries and wages, chief mechanic and chauffeurs.....	2, 610. 00	
General expense.....	74. 67	
Express, freight, and insurance.....	59. 72	
	<hr/>	3, 161. 85
Balance cash.....		2, 358. 43
		<hr/>
		26, 398. 12

EXHIBIT D.—INSULAR POLICE.

STATEMENT NO. 1.—*Number of arrests made, sentences imposed, and acquittals during the fiscal year ended June 30, 1910.*

	Arrests.	Acquit- tals.	Sen- tences.
Murder.....	61	21	40
Attempted murder.....	34	9	25
Attempted suicide.....	2	1	1
Assault and battery.....	3,650	1,072	2,578
Robbery.....	12	3	9
Abduction.....	38	24	14
Seduction.....	131	104	27
Rape.....	13	9	4
Abandonment and neglect of children.....	37	21	16
Incest.....	2	2	.....
Crime against nature.....	60	13	47
Gambling.....	7,888	1,662	6,226
Arson.....	9	4	5
Burglary.....	211	58	153
Falsifications of documents.....	13	5	8
Counterfeiting.....	4	3	1
Grand larceny.....	87	30	57
Petit larceny.....	1,916	429	1,487
Cattle stealing.....	23	9	14
Abuse of confidence.....	476	116	360
Smuggling.....	16	1	15
Extortion.....	3	1	2
False representation.....	265	80	185
Fraudulent destruction of insured property.....	3	2	1
False weights and measures.....	91	40	51
Malicious injury.....	361	172	189
Carrying concealed weapons.....	2,397	313	2,084
Cruelty to animals.....	4,008	956	3,052
Disorderly conduct.....	10,731	3,015	7,716
Violation of municipal ordinances.....	14,250	3,639	10,611
Violation of sanitary laws.....	3,916	1,263	2,653
Violation of road laws.....	2,952	507	2,445
Crimes committed by and against the executive power.....	18	4	14
Prostitution.....	49	18	31
Requisitioned.....	190	5	185
Fugitives from justice.....	52	.....	52
Other offenses.....	1,693	595	1,098
Total.....	54,662	14,206	41,456

STATEMENT NO. 2.—*Amounts appropriated and expended for the maintenance of the insular police during the fiscal year ended June 30, 1910.*

	Original amount appro- priated.	Transfers to.	Expended.	Transfers from.	Unex- pended balance.
Salaries.....	\$424,000	.....	\$383,841.98	\$39,125.75	\$1,032.27
Transportation.....	7,500	\$4,993.43	12,268.11	.....	225.32
Incidentals.....	7,500	15,675.00	11,264.88	10,547.17	1,362.95
Lighting.....	3,000	.....	2,525.89	400.00	74.11
Stabling, keeping, etc.....	4,800	3,475.00	8,165.30	.....	109.70
Rent of quarters.....	12,000	11.29	11,511.29	500.00	.....
Water.....	1,500	15.00	1,014.25	500.00	.75
Postage.....	1,700	.....	1,200.00	500.00	.....
Purchase of horses and bicycles.....	2,000	9,386.20	11,087.20	299.00	.....
Special and confidential services.....	.....	1,350.00	1,350.00	.....	.....
Total.....	464,000	34,905.92	444,228.90	51,871.92	2,805.10

SUMMARY.

Appropriation.....	\$464,000.00
Transfers to.....	34,905.92
	<u>498,905.92</u>
Expended.....	444,228.90
Transfers from.....	51,871.92
Unexpended balance.....	<u>2,805.10</u>
	498,905.92

STATEMENT No. 3.—*Strength and distribution of the force on June 30, 1910.*

Districts.	Class.	Chiefs.	Ser-geants.	Corpo-rals.	Guards-men.	Total.	Horses.
UNIFORMED FORCE.							
Adjuntas.....	7	1			4	5	2
Aguada.....	8			1	3	4	
Aguadilla.....	2	1		3	17	21	2
Aguas Buenas.....	7	1			3	4	1
Aibonito.....	7	1			5	6	
Añasco.....	7	1		1	8	10	2
Arecibo.....	2	1	1	1	16	19	4
Arroyo.....	8	1			8	9	2
Barranquitas.....	8	1			4	5	
Barros.....	7	1			2	3	
Bayamon.....	3	2	1	2	21	26	4
Cabo Rojo.....	6	1			7	8	2
Caguas.....	4	1		1	15	17	3
Camuy.....	8				3	3	
Carolina.....	5	1		1	5	7	2
Cayey.....	3	1		1	12	14	6
Ciales.....	7	1			5	6	2
Cidra.....	8	1			3	4	
Coamo.....	6	1			5	6	2
Comerio.....	7	1			3	4	
Corozal.....	7	1			4	5	
Dorado.....	8	1			3	4	2
Fajardo.....	3	1		3	13	17	2
Guayama.....	2	1	1	1	15	18	4
Guayanilla.....	7	1			4	5	
Gurabo.....	8	1			4	5	1
Hatillo.....	8	1			3	4	1
Humacao.....	2	1		2	12	15	1
Isabela.....	8	1			3	4	
Juana Diaz.....	3	1		1	13	15	2
Juncos.....	7	1			8	9	1
Lajas.....	8	1			4	5	
Lares.....	6	1		1	7	9	2
Las Marias.....	7	1			3	4	
Loiza.....	8			1	5	6	2
Manati.....	4	1		3	13	17	3
Maricao.....	8	1			2	3	
Maunabo.....	8	1			3	4	
Mayaguez.....	1		2	2	32	37	4
Morovis.....	7	1			3	4	
Naguabo.....	7	1			6	7	2
Naranjito.....	8	1			3	4	
Patillas.....	7	1			6	7	2
Peñuelas.....	8	1			5	6	
Ponce.....	1		3	3	49	56	9
Quebradillas.....	8	1			3	4	
Rincon.....	8	1			2	3	
Rio Grande.....	7	1			6	7	1
Rio Piedras.....	7	1			10	11	4
Sabana Grande.....	8	1			4	5	
Salinas.....	7	1			6	7	2
San German.....	4	1	1		9	11	1
Santa Ysabel.....	6	1			6	7	2
San Juan.....	1	2	4	4	90	100	18
San Lorenzo.....	8	1			4	5	2
San Sebastian.....	7	1			3	4	
Toa Alta.....	7	1			3	4	2
Toa Baja.....	8	1			6	7	3
Trujillo Alto.....	8	1			4	5	2
Utado.....	5	1		2	13	16	4
Vega Alta.....	8	1			3	4	2
Vega Baja.....	7	1			4	5	1
Vieques.....	5	1		1	10	12	
Yabucoa.....	7	1			7	8	
Yauco.....	4	1	1	1	13	16	3
Total.....		64	14	36	578	692	119
DETECTIVE FORCE.							
Arecibo.....	2			1		1	
Aguadilla.....	2				2	2	
Bayamon.....	3				2	2	
Caguas.....	4				2	2	
Guayama.....	2				1	1	
Mayaguez.....	1				3	3	
Ponce.....	1		1		4	5	
San Juan.....	1	2		3	8	13	
Total.....		2	1	4	22	29	
Grand total.....		66	15	40	600	721	

Staff: Chief, assistant chief, inspector and adjutant, and inspector.

STATEMENT NO. 4.—*Length of continuous service of officers, noncommissioned officers, and guardsmen.*

	Year in which now serving.											Total.
	First.	Second.	Third.	Fourth.	Fifth.	Sixth.	Seventh.	Eighth.	Ninth.	Tenth.	Eleventh.	
Chief.....		1										1
Assistant chief.....		1										1
Inspectors.....	2											2
District chiefs.....				1	3	4	10	5	7	13	23	66
Sergeants.....				3	2	3	2	1	1	1	2	15
Corporals.....			1	2	4	5	4	8	5	6	3	40
Guardsmen.....	121	118	59	76	63	26	33	13	39	27	25	600
Total.....	123	122	60	82	72	38	49	27	52	47	53	725

CHANGES OCCURRING AMONG OFFICERS.

Resigned.....	3
Died.....	1
Reduced in rank.....	1
Dismissed.....	5

CHANGES OCCURRING AMONG ENLISTED MEN.

Dismissed guardsmen.....	41
Honorably discharged for various reasons:	
Sergeants.....	4
Corporals.....	20
Guardsmen.....	204
	<u>228</u>
Total discharges.....	<u>269</u>
Reenlistments:	
Sergeants.....	3
Corporals.....	18
Guardsmen.....	170
	<u>191</u>
Appointments, guardsmen.....	<u>62</u>
Total reenlistments and appointments.....	<u>253</u>

STATEMENT No. 5.

	Per annum.	Total.
TOTAL AUTHORIZED FORCE ON JULY 1, 1909.		
One chief of insular police.....		\$3,000
One assistant chief.....		2,400
Two inspectors.....	\$1,800	3,600
One chief of detectives.....		1,400
Two civilian clerks.....	1,200	2,400
Three first-class district chiefs.....	1,800	5,400
Four second-class district chiefs.....	1,700	6,800
Four third-class district chiefs.....	1,300	5,200
Four fourth-class district chiefs.....	1,200	4,800
Four fifth-class district chiefs.....	1,100	4,400
Four sixth-class district chiefs.....	1,000	4,000
Twenty seventh-class district chiefs.....	780	15,600
Twenty-three eighth-class district chiefs.....	750	17,250
Fifteen sergeants.....	700	10,500
Forty corporals.....	600	24,000
Seven hundred and sixteen guardsmen.....	408	292,128
		<u>402,878</u>
TOTAL AUTHORIZED FORCE ON JULY 1, 1910.		
One chief of insular police.....		\$3,500
One assistant chief.....		2,400
One chief bureau of information.....		2,400
One adjutant.....		2,000
One chief of detectives (fourth class D. C.).....		1,200
Nine civilian clerks.....		9,740
Three first-class district chiefs.....	1,800	5,400
Four second-class district chiefs.....	1,700	6,800
Four third-class district chiefs.....	1,300	5,200
Four fourth-class district chiefs.....	1,200	4,800
Four fifth-class district chiefs.....	1,100	4,400
Four sixth-class district chiefs.....	1,000	4,000
Twenty seventh-class district chiefs.....	780	15,600
Twenty-three eighth-class district chiefs.....	750	17,250
Fifteen sergeants.....	700	10,500
Forty corporals.....	600	24,000
Six hundred guardsmen.....	408	244,800
		<u>363,990</u>

APPENDIX II.

REPORT OF THE TREASURER.

OFFICE OF THE TREASURER,
July 1, 1910.

SIR: In accordance with the provisions of the organic law of Porto Rico, I have the honor to transmit the following report for the fiscal year ended June 30, 1910:

The past year, whether considered from the standpoint of the treasury or that of general conditions and prospects, has been a most encouraging one. This condition is due to a number of causes: The clean-cut business methods of the present insular administration, the carrying out of the principles of conservation in their broad sense, whether applied to the natural resources of the island or its efficient administration, the bountiful crops, which have for the most part been sold at remunerative prices, and the freedom from calamity.

The amount of net income during each of the last four years, detailed by sources, is shown in the following table:

TABLE NO. 1.—*Actual net income of the insular government, by main categories, July 1, 1906, to June 30, 1910.*

Item.	Fiscal year—			
	1907.	1908.	1909.	1910.
Customs.....	\$1,138,555.61	\$979,990.43	\$803,386.35	\$879,362.43
Excise taxes.....	1,952,070.95	1,917,415.27	1,943,016.39	2,071,066.82
General property tax ^a	171,805.37	178,076.59	122,283.33	127,245.20
Inheritance tax.....	10,705.27	8,123.61	10,942.08	25,160.51
Three per cent tax on insurance premiums.....	13,272.61	14,555.11	15,218.11	17,334.53
Miscellaneous.....	251,831.97	273,380.24	285,265.49	337,083.43
Total.....	3,538,241.78	3,371,541.25	3,180,111.75	3,457,252.92
Repayments.....	210,285.21	183,257.54	250,887.89	280,636.95
Total, including repayments.....	3,748,526.99	3,554,798.79	3,430,999.64	3,737,889.87

^a The insular government retained 15 per cent of the general property tax in 1907 and 1908 and only 10 per cent in 1909 and 1910.

A glance at this table will show that while the total net income was less in 1908 and 1909 than in the previous year, the income very nearly reached the high-water mark of 1907. It will also be noted that the income from every item except customs receipts has this year passed the high-water mark, which is an indication of healthy business conditions in Porto Rico.

In my report last year I drew attention to the fact that the only item of revenue which showed signs of a permanent decrease was customs receipts, but this year a slight increase is shown, which is partly due to changes in the tariff. Receipts from excise taxes show a handsome increase of \$128,050.43 over the year 1909, and an increase over the record figures of 1907 of \$118,995.87. This was partly due to greater efficiency in the revenue service and partly to greater business activity. The receipts from the 3 per cent tax on insurance premiums and miscellaneous items show healthy normal increases. Even the receipts from general property tax show a gain over last year, which is attributable to the fact that the tax has been more closely collected than ever before. This item of \$127,245.20 represents only 10 per cent of the total amount collected, the remaining 90 per cent being turned over to the municipalities and school boards according to law. The insular government derives very little benefit from this tax, as it pays all the expenses of assessment and collection.

Receipts and disbursements of the insular government will be found in Exhibit No. 3, hereto attached. This table is made up from the monthly accounts current of receipts and expenditures as rendered to the auditor of Porto Rico for the year. It shows the balance on hand at the beginning of the year, receipts from all sources, both ordinary and trust fund, including transfers, with a total including the balance on hand at the beginning of the year; then disbursements from ordinary and trust fund receipts, including transfers, with a total including the balance on hand at the end of the year. It is mainly interesting as showing the gross operations of the insular government for the year.

The balances on hand at the end of each fiscal year from June 30, 1907, to June 30, 1910, are shown in the following table:

TABLE NO. 2.—*Balances on hand, end of year, classified.*

Item.	Fiscal year—			
	1907.	1908.	1909.	1910.
Cash balance available for expenditures.....	\$1,009,173.35	\$1,072,326.39	\$526,102.52	\$711,022.37
Due from municipalities and school boards.....	203,964.91	455,557.95	596,591.88	529,403.37
Trust funds.....	1,421,240.21	930,366.04	3,172,679.92	2,918,025.84
Total.....	2,634,378.47	2,458,250.38	4,295,374.32	4,158,451.58

The net cash balance available for expenditures June 30, 1910, was \$711,022.37, and is larger by \$185,119.85 than the balance of June 30, 1909. This larger balance is due, first, to increased receipts and decreased expenditures by the departments of education, interior and the insular police, and secondly, to the fact that no large loans were made to municipalities and school boards. The amount due from municipalities and school boards has decreased from \$596,591.88 in 1909 to \$529,403.37 in 1910, by reason of repayments made by them to the insular government.

The principal item in the trust fund is the irrigation fund, which was opened with a balance of \$3,014,966.67, on February 9, 1909. Interest has been received, to June 30, 1910, from the banks with which the above balance was deposited, amounting to \$76,667.03, of which \$18,424.86 were deposited to the credit of the irrigation fund in June, 1910, and the remainder, \$58,242.17, will be transferred to the credit of the irrigation fund in July, as it had been covered into the insular treasury as miscellaneous receipts. The expenditures from this fund in 1909 amounted to \$129,998.61, and in 1910 to \$273,858.96, a total of \$403,857.57.

TABLE NO. 3.—*Public indebtedness of all kinds, insular government, municipalities, and school boards of Porto Rico, June 30, 1910.*

Item.	Insular government.	Special irrigation district.	Municipalities.	School boards.	Total.
Bonded indebtedness.....	\$850,000.00	\$3,000,000.00	\$1,100,000.00	.....	\$4,950,000.00
Less cash on hand in sinking and redemption funds.....	180,958.92	.....	628,206.47	.....	809,165.39
Net bonded indebtedness.....	669,041.08	3,000,000.00	471,793.53	.....	4,140,834.61
Floating and miscellaneous indebtedness.....	.....	.....	34,547.47	.....	34,547.47
Indebtedness to insular government and trust funds.....	.....	.....	390,569.56	\$189,835.69	580,405.25
Total.....	669,041.08	3,000,000.00	896,910.56	189,835.69	4,755,787.33
Less amount due insular government and trust funds by local governments.....	580,405.25	.....	.....	.....	580,405.25
Cash on hand available for expenditures.....	88,635.83	3,000,000.00	896,910.56	189,835.69	4,175,382.08
.....	711,022.37	.....	197,073.69	1,307,426.26	1,051,140.32

After reducing the actual debt of the insular government by the cash on hand in sinking and redemption funds and crediting the account by the amounts due from municipalities and school boards, there remains only the small amount of \$88,635.83; deduct this amount from the \$711,022.37, the cash on hand June 30, 1910, and it is seen that the insular government is, where all good financial concerns should be, with a handsome surplus on the right side of the ledger.

The tax now being imposed of one-tenth of 1 per cent to liquidate the road loan will not only give a sum sufficient to pay off the \$850,000, as shown in the table, but also pay off the bond issue of \$425,000 authorized by the last Legislative Assembly and leave a large surplus besides.

In regard to the \$3,000,000 indebtedness for irrigation purposes, attention is drawn to the fact that a special tax will be levied for the purpose of paying off this amount in the district that is to be benefited by the irrigation system. The present value of the lands and sugar factories in this district is not less than \$4,000,000, which on completion of the system will probably be at least \$8,000,000, so that while the insular government is responsible for this debt it is very probable that it will never be called upon to pay it.

TABLE No. 4.—*Custody of funds for the fiscal year 1910.*

American Colonial Bank, San Juan.....	\$682,341.54
Banco de Puerto Rico, San Juan.....	100,000.00
Banco Territorial y Agrícola, San Juan.....	15,000.00
First National Bank, San Juan.....	200,000.00
Royal Bank of Canada, San Juan.....	400,000.00
Union Bank of Halifax, San Juan.....	150,000.00
Crédito y Ahorro Ponceño, Ponce.....	50,000.00
J. & W. Seligman & Co., New York.....	1,500,000.00
National City Bank of New York, New York.....	531,966.67
Total.....	3,629,308.21

Table No. 4 shows the amounts of cash in the hands of the different depositories June 30, 1910. These deposits are protected by high-grade securities held as collateral and surety bonds. Regarding securities, the following rules have been laid down: United States Government bonds will be accepted at par, and those of the Porto Rico gold loan of 1909 will also be likewise accepted, as provided by law. New York City bonds will be accepted at 15 per cent margin in excess of amount of cash on deposit, and bonds which are a legal investment for New York and Massachusetts savings banks are accepted at 20 per cent margin in excess of the amount of cash on deposit. Three banks—the American Colonial, the First National, and the Crédito y Ahorro Ponceño—have given surety bonds to cover insular deposits with them. These surety bonds are further protected through requirements of a deposit with the surety companies by each of the banks of collateral to cover a large part of the amount of the bonds. The deposit with the Banco Territorial y Agrícola is protected by mortgage bonds of that bank in double the amount of their deposit. These bonds sell in the open market at a little above par. No industrial securities are accepted to protect deposits, all of which are subject to call by sight draft.

The insular depositories, except the American Colonial Bank, of San Juan, and the National City Bank of New York, pay 3 per cent interest on daily balances. The American Colonial Bank is the only depository on the island which carries an open account with the government. All accounts owed in the island are paid through this bank. Insular receipts are also paid into this bank, which has a number of agencies located in convenient parts of the island for that purpose. On an average I would say that there are about \$100,000 deposited in the different agencies, on which the bank is paying interest without receiving any benefit. Also, large collections made for the municipal governments and school boards are deposited too short a time for it to realize any benefit, as there is no demand for call money. In view of all these facts the American Colonial Bank pays 2 per cent.

In the case of the National City Bank of New York, the lower rate was given because all transfers of funds to the American Colonial Bank, as well as most New York payments, are made by drafts against the National City Bank.

Criticism has at times been heard that all of the funds of the insular government should be deposited in local banks on account of the supposed lack of cash in circulation in the island. I would be pleased to deposit all insular funds at present in the hands of depositories in the United States in the banks here in Porto Rico under

reasonable conditions as regards security and rate of interest. I presume it has not been to the interest of the banks to meet these conditions.

In Exhibit No. 8 will be found the receipts from miscellaneous sources in detail. I wish to make a few comparisons between the receipts under this heading for this year and the last, as this table is peculiarly indicative of business conditions. The interest on bank balances and on loans to municipalities and school boards in 1909 was \$76,363; in 1910, \$106,696.86. Licenses to automobile owners in 1909 amounted to \$1,730; in 1910, to \$2,565, an increase of 48 per cent. In 1909 franchises and royalties produced \$11,604.72; in 1910 they had increased to \$16,665.23. Under licenses to foreign corporations, receipts in 1909 were \$2,375, while in 1910 the amount derived from the same source was \$5,350, an increase of almost 100 per cent. All of this is indicative not only of local progress, but also of the fact that foreign business interests and foreign capital is being attracted to the island.

Corporation property tax remaining uncollected June 30, 1907, 1908, 1909, and 1910.

Pertaining to fiscal year.	Charge.	1907.		1908.		1909.		1910.	
		Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
1907.....	\$120,138.25	.....	0.	.....	0.	.....	0.	.....	0.
1908.....	182,753.30	.....	.....	\$2,112.66	1.2	\$1,762.28	1.	\$158.50	.08
1909.....	275,583.88	.....	.....	.....	.....	9,674.86	3.5	1,742.09	.6
1910.....	297,257.82	.....	.....	.....	.....	.....	.....	3,230.78	1.
Total.....	.....	.....	.....	2,112.66	.....	11,437.14	.....	5,131.37	.....
Percentage.....	.....	.....	0.	.....	.7	.....	2.	.....	.6

The table shows the percentage of corporation property tax remaining uncollected June 30 for the past four fiscal years. It should be stated that of the amount (\$5,131.37) shown as pending collection June 30, 1910, \$3,464 is considered uncollectible at the present time. This sum results from two tax receipts amounting to \$2,400 assessed against a corporation which claims that the tax is illegal, and this case is in the courts; from two amounting to \$783.75, the corporations against which the assessment was made being in the hands of receivers; and from three amounting to \$280.25, assessed against foreign corporations no longer doing business in Porto Rico and with no tangible property to embargo for collection of the taxes. The balance, \$1,667.37, it is believed, can be collected.

TABLE No. 5.—*Amounts collected and distributed by the treasurer on account of all taxes imposed on property, fiscal years 1909 and 1910, showing application of each tax and rate of assessment per \$100.*

	Rate of assessment per \$100.	Fiscal year—	
		1909.	1910.
Grand total.....	Cents. 115 to 160	\$1,567,012.08	\$1,647,188.49
On account of insular government.....	20	242,037.12	252,435.34
For collection charges.....	10	122,283.33	127,245.20
For redemption of road bonds ^a	10	119,753.79	125,190.14
On account of municipalities.....	67.5 to 107.5	949,836.06	992,315.96
For general purposes.....	60.3	736,153.92	766,388.53
For construction and repair of roads.....	7.2	82,987.42	86,364.54
For redemption of municipal bonds ^a	20 to 40	130,694.72	139,562.89
On account of school boards.....	27.5 to 32.5	375,138.90	402,437.19
Regular school fund.....	22.5	270,619.04	282,238.97
Special school tax ^a	5 to 10	104,519.86	120,198.22

^a Items marked thus are special or temporary taxes; all others are general taxes.

The collections on account of property taxes amounted to \$1,647,188.49, of which the insular government received \$252,435.34, the municipalities \$992,315.96, and the school boards \$402,437.19. Of the amount received by the insular government, \$127,245.20 went to the credit of insular revenues and \$125,190.14 to the road-bond redemption trust fund. All property is assessed and all property tax collected by the insular government, at a cost to the insular treasury of an amount about equal to that which it receives. All other property taxes are imposed by the local municipal councils within limits prescribed by a general insular law. Thus the assessment for the purpose of the general property tax may not exceed 90 cents per \$100, and of the total assessment at least 25 per cent must be devoted to schools and at least 8 per cent to roads, except in San Juan, where only 5 per cent must be so employed, while not more than 67 per cent may be devoted to general purposes. The municipal councils may increase the percentage going to schools and roads by decreasing the rate for general purposes, but in practice this is rarely done, no single case having occurred during the past year. The special school tax may be imposed by any municipal council on the recommendation of the local school board, but the rate of assessment for this purpose may not exceed 10 cents per \$100. During the year 62 municipalities levied a school tax at the rate of 10 cents per \$100, 2 at the rate of 5 cents, and 1 at the rate of 7.5 cents. Only 1 municipality of the 66 levied no special school tax. The municipal-bond redemption tax is also levied by the municipal councils of the cities having bonded indebtedness, but the rate is subject to the approval of the insular executive council. The present rate of this assessment is 40 cents in San Juan and Mayaguez and 20 cents in Ponce and Arecibo. The total tax rate is \$1.60 in San Juan and Mayaguez, \$1.40 in Ponce and Arecibo, \$1.20 in 58 other municipalities, \$1.175 in 1, \$1.15 in 2, and \$1.10 in 1. All real estate in a municipal district, whether located in the urban or rural section, is assessed at a uniform rate on actual valuation and pays the same rate of taxes, and personal property pays the same rate as real estate.

To obtain an index to every form of taxation employed in Porto Rico it is only necessary to add to the items given in the foregoing tables of the net income of the insular government and of total property-tax collections two local imposts levied by the municipal councils and collected by the municipal treasurers for general municipal purposes—the industrial and commercial license tax and the tax on the sale of meats—which produced total revenues amounting to \$182,810.59 and \$131,544.85, respectively, in the fiscal year just closed. The maximum rate that may be imposed on each specific kind of commercial activity is definitely fixed in the general municipal law, and the rates therein permitted are in no case excessive. The tax on the sale of fresh meats, which is in part a fee to cover the cost of inspection by the local health officers, may not exceed 25 cents for every 25 pounds of fresh meat of cattle offered for sale, 50 cents for every hog, and 25 cents for every head of sheep. This tax is generally imposed in full by the municipal councils. In the case of these special imposts, as well as in the matter of property taxation, the tax system now in force in Porto Rico follows carefully the two important principles of reserving for strictly local purposes the revenues derived from local taxation and of locating the powers to impose such taxation in the hands of the local municipal councils, with restrictions only as to maximum schedules.

Since the insular treasury department collects all revenues arising from property taxation, which is the only source of school-board income, and since, in addition to collecting property taxes for the municipalities, it also receives the annual liquidation reports rendered by the municipal comptrollers, I am able to present in the following table a complete statement of the income received by all branches of government in Porto Rico during the fiscal years 1909 and 1910.

TABLE NO. 6.—*Net income of insular government, municipalities, and school boards of Porto Rico, by main categories, fiscal years 1909 and 1910.*

	Fiscal year ending June 30—	
	1909.	1910.
Grand total.....	\$5,134,498.19	\$5,533,192.77
Insular government.....	3,430,999.64	3,737,889.87
Customs.....	803,386.35	879,362.43
Excise taxes.....	1,943,016.39	2,071,066.82
Property taxes.....	122,283.33	127,245.20
Inheritance tax.....	10,942.08	25,160.51
3 per cent tax on insurance premiums.....	15,218.11	17,334.53
Miscellaneous.....	285,265.49	337,083.43
Repayments.....	250,887.89	280,636.95
Municipalities.....	1,328,359.65	1,392,865.71
Property taxes.....	819,017.80	852,753.07
Tax on slaughter and sale of meat.....	125,034.50	131,544.85
Business licenses.....	163,347.38	182,810.59
Fines.....	19,090.92	16,480.80
Other.....	201,869.05	209,276.40
School boards, property taxes.....	375,138.90	402,437.19

Thus the insular government received during the fiscal year 1910 net income amounting to \$3,737,889.87, including repayments, against \$1,392,865.71 received by the municipalities and \$402,437.19 by the school boards, while, at the same time, since in Porto Rico the insular government performs several functions which in the United States are performed by counties or municipalities, it had to meet out of the insular or territorial revenues all or nearly all the expenditures produced by such costly items as police, judiciary, roads, and schools. There is no county system in Porto Rico, and the municipalities support no police force of any sort, provide for no judiciary except magistrates of the first instance, and are charged only with the care of rural roads lying within single municipal districts, the task of constructing and maintaining thoroughfares of communication between the numerous centers of population being one for which the insular government is left solely responsible. The income apportioned to the school boards suffices for such local expenses as rent of schoolhouses, hire of janitors, house rent of teachers, traveling expenses of supervisors, purchase of furniture, and the construction of school buildings in most municipalities, but the heavier expenditures fall on the insular government, as it pays all salaries of teachers and supervisors and furnishes text-books and school supplies.

Without customs and excise taxes the total net income of the insular government during the year would have been reduced from \$3,737,889.87 to the impossible figure of \$787,460.62. The total expenditures made in 1909 out of the revenues of the fiscal year 1910 amounted to \$3,526,071.58, of which \$466,666.06 went for police, \$420,934.57 for judiciary, \$603,772.06 for roads, and \$887,116.02 for education. It would appear from a careful consideration of the foregoing that if Porto Rico is ever to give up or be deprived of the income she now derives from customs and from excise taxes she must either force an increase in the production of other revenues which she now possesses, seek out entirely new forms of taxation, or do without police, judiciary, roads, and schools. Nothing would be accomplished by transferring to the insular government any of the revenues now going to the municipalities, as their present income is none too great to meet the current expenses of administration and necessary public services and to permit of healthy progress in the way of local public improvements, with the result that any assumption of their receipts by the insular government would have to be an assumption of their expenses as well. The total assessed value of property has increased from \$97,000,966 in the fiscal year 1902 to \$122,219,884 in the fiscal year 1910, an average increase of approximately \$3,000,000 a year; but the present valuation would have to be multiplied approximately by three before the receipts from the property tax would yield a surplus over and above present uses great enough to offset the amount now received from customs and excise taxes. The tax rate, as has already been noted, ranges from \$1.60 to \$1.10 per \$100 in the various municipal districts, exceeding \$1.20 in only 4 out of the 66 and exceeding \$1.40 in only 2, but it must be remembered that the effort is made to assess these rates on full valuation and that by far the greater part of our taxable wealth is in rural properties.

Our total wealth, according to the tax rolls, is approximately \$133,000,000, though careful students estimate that an amount of \$200,000,000 or \$67,000,000 more than the assessed value, for the most part intangible personal property, actually exists. On the basis of a population of 1,000,000 our per capita wealth does not exceed \$200, while the average wage paid for ordinary labor is about 50 or 60 cents a day. In fact, the present tax rates are, on the whole, none too low, and any attempt to multiply these rates by three or by any factor which would considerably increase the revenues derived from property taxation, would be disastrous. On the other hand, remote possibilities might lie in certain newer forms of taxation which have not yet been considered, such as a tax on the production of sugar and increases in the inheritance tax. In discussing the question it should be remembered that the per capita tax paid in Porto Rico is about one-third that paid in the United States, but the per capita wealth does not exceed one-half of one-third that of the United States.

The fiscal year just closed has been marked by great activity in tax collections and the result has been gratifying, as the following table will show:

TABLE No. 7.—*General property tax of 1 per cent remaining uncollected June 30, 1907, 1908, 1909, and 1910.*

Pertaining to fiscal year—	1907.		1908.		1909.		1910.	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
1902.....	\$10,078.98	1.0	\$6,892.70	0.7	\$5,715.30	0.59	\$2,617.50	0.2
1903.....	12,275.52	1.3	6,531.32	.7	4,784.56	.5	1,549.53	.1
1904.....	19,134.46	2.0	10,042.79	1.6	7,098.77	.75	2,998.53	.3
1905.....	16,221.16	1.9	7,036.78	.8	4,776.94	.55	2,546.64	.3
1906.....	28,490.16	3.2	8,396.18	.9	4,896.05	.53	2,010.30	.2
1907.....	82,576.20	9.0	11,517.73	1.2	5,351.06	.58	2,239.34	.2
1908.....	.....	.....	36,907.51	3.9	6,473.85	.7	2,865.55	.3
1909.....	.....	.....	.....	.....	22,178.99	1.96	3,104.77	.3
1910.....	.....	.....	.....	.....	.....	.....	7,671.91	.8
Total.....	168,776.48	.....	87,325.01	.....	61,185.52	.....	27,604.07	.....
Percentage.....	.....	3.0	.....	1.3	.....	.82	.....	.3

Taxes assessed on corporations have always been omitted from this table, and I have followed the same rule in order to admit of a comparison with past years. The full assessment will be found in Exhibit No. 11 hereto attached.

Never before in the history of the island have current and delinquent taxes been so closely collected. Only 0.3 per cent remain outstanding as a total for the years since 1900–1901, and of this 0.3 per cent, which amounts to \$27,604.07, there is covered by property in litigation and therefore at present not collectible \$5,945.70, and the remainder is made up of about equal portions of the following classes:

- (a) Taxes assessed in error on property that never existed or property already taxed.
- (b) Taxes assessed on property that has since disappeared, and which are irrecoverable by reason of the insolvency of the taxpayer.
- (c) Taxes assessed on property the owners of which have been granted brief extensions of time in which to pay so as to avoid hardships.
- (d) Taxes assessed on property the owners of which refuse to pay, either because they are unable to do so or because they desire to perfect their title by letting it go to sale.

Classes (a) and (b) can only be disposed of by administrative or legislative action, which should be only after a thorough investigation. This work is now being pushed.

Class (c) can only be obtained through embargo and sale. The taxes embraced in this class are for the most part collectible, but this takes time.

To sum up, the work accomplished has been pushed to such an extent that by the end of the calendar year it is reasonable to hope there will not be one dollar of delinquent taxes on the books except those due on property in litigation or awaiting legislative action. Of the charges of the fiscal year just closed 0.8 per cent are delinquent. Of this amount about 0.1 per cent is in litigation and balance falls within the four classes above mentioned.

Though a force of only seven assessors was available during the past year, a complete revision of the property, both real and personal, was made in Caguas, Sabana Grande, Maunabo, Yabucoa, Adjuntas, and a great part of that in Bayamon and Arecibo in addition to that required by law. A complete revision of the island has not been

made since 1902-3, and then it was hastily and unsatisfactorily done. The last legislature authorized an increase of the force of assessors to fifteen. With this force it is hoped to revise the property of the island in from two to three years.

For the purpose of readjusting many vexatious questions and equalizing a hitherto generally ragged and unequal assessment, I have held conferences with representative men in most of the principal branches of business subject to taxation. The men called together by these conferences were broad-minded, capable business men, fully alive to the island's needs and rendered their opinions accordingly. The result of this work promises to be of great value. By thus taking advantage of the information gained from the representative men of each municipality it is hoped that the value of the property of the island can be standardized after proper differences have been allowed for and its correct value arrived at.

A special effort was made to close up the past year's business and have everything planned and ready to begin the new year at its inception. This has been successfully done. To accomplish it required great activity on the part of the office force and collectors, in fact this is the first time it has been accomplished. It is desired to secure as full a description of property as possible, but the means of establishing its location are very meager indeed and present a powerful argument in favor of a cadastral survey of the island.

In the next budget I shall ask for five additional assessors, two additional headquarter clerks, and more adequate furniture for the head office and collectors as well as an increase in the salaries of certain assessors and collectors whose duties and responsibilities have increased, and I feel that the resulting increase from hitherto untaxed property will more than justify the extra expense.

The center of gravity of the property of the island is shifting away from coffee and toward cane, so that a cyclone would do but little damage compared with what was done by the last one, because coffee, which suffers most, now represents but 6 per cent of the assessed value of the island and is about the only business still burdened with heavy mortgage.

I called attention in a former report to the importance of reforesting the strategic watersheds of the island to protect the soil and hold back the floods of water so as to make the flow in the streams that furnish water power and irrigation more uniform. Coffee trees and their accompanying shade trees could be advantageously grown on many of these slopes and would very well serve the purpose outlined above. To encourage this and to secure the use of the best and most suitable varieties the government should furnish gratis young plants from its nurseries to be established and see to it that they were of the most desirable varieties. This idea could not be intelligently carried out without the aid of a trained forester.

The difficulties to be overcome in making an accurate assessment are not generally understood. I have before me a deed covering a certain property which is described as follows: "One hundred cuerdas, more or less, in the barrio Mango, municipality of Bayamon, bounded on the north by lands of José Pérez, on the south by lands of Juan Rodríguez, on the east by lands of Pedro Peña and Jesús Peña, on the west by lands of Juan López." Attempted survey afterwards made of this particular place reads as follows:

"From a split of rock to the SE. of the property, which lies in the bed of a stream and borders on José Pérez and Juan Rodríguez and with this last-mentioned party NE. 20° six hundred and fifty meters to another rock in the river and following this upstream bordering on Pedro Peña and Jesús Peña to another rock, bordermark of the just-mentioned Pedro Peña and with him SE. for 80 meters to a stone, and from here with the same property owner bordering SE. 7° for 347 meters to a tabonuco tree, which is also a border point of Manuel Reyes and with him SE. 10° for 283 meters to a "jobo" tree, seventeen meters from a "guava" tree, in the same direction, and from this point and bordering with José Pérez to the point at which we began, the perimeter of which includes an area of 23 hectares 31 area and 30 centiares which correspond to 57.13 of another."

From which it is evident that there is no definite location of this piece of land. The quantity given is elastic. "More or less" may mean any number. The location is indefinite, the barrio lines are not fixed; even the municipal areas are uncertain and exist only in tradition. The surveyor has had no other starting point than a "split rock;" his other points are trees and rocks, and therefore this title, though duly registered, seems vulnerable to easy attack.

Under the present system it costs to record a piece of property for the first time about \$40, though it may not be worth that much, and as a result many transfers of small holdings are never registered. The assessor finds holdings which have been transferred four or five times that have never been registered. It would cost more than it is worth to do so. What is he to do? Subsequent transfer of land already registered, if worth less than \$1,000, would cost \$5 for notary and \$4.50 to record, and

necessitates about fifteen days. It costs to make, record, and cancel a mortgage about \$25, and takes from twenty to thirty days. Many of the small holdings are not now recorded, owing in most cases to the cost and complicated nature of the system. This is also unsatisfactory for purposes of taxation, on account of the difficulty of properly locating the land, because it impedes the recovery of taxes by judicial or administrative procedure when such becomes necessary.

All this could be corrected by the institution of a cadastral survey. The present unstable titles could be made valid, the fictitious ones could be wiped out, every property owner would know just what he had, and foreign capital, so timorous of weak titles, would have its confidence increased, to the island's benefit.

At the same time a soil survey should be made, which would be of inestimable value in assessing landed property and for agricultural purposes, and a system of cheap and effectual registration should be devised. Such a survey would cut down the present cost of tax assessments, would make a property owner's capital mobile and instantly available, and would obviate most of the large number of lawsuits which are bound to spring up under the present system just as soon as the present rising values of land reach sufficient height.

It is estimated that a survey of this kind would cost about 25 cents per acre. A bill to this effect was presented to the Legislature in 1905 and again in 1906, and I shall present a similar measure this coming session. In my judgment such land legislation as I have briefly outlined would be of first importance to the island and one by which practically all of its citizens would be benefited. To give confidence to those who may have defective titles the law should provide for easy and cheap perfection and registration of titles. Except in well-defined cases only a short time should be given in which to attack titles. I have not the space to describe the jumble into which land titles are getting. Something should be done effectually and at once.

The total receipts of the bureau of internal revenue from all sources were \$2,071,066.82 an increase of \$128,100.04 over the collections of the preceding year, at a total cost for collection of \$66,937.92, or 3.23 per cent. The increase in all branches of internal revenue may be attributed to the unprecedented prosperity enjoyed throughout the island and to the activity shown in the bureau. The staple products, especially sugar, have found a ready market in the United States at prices unheard of before, and the natural result has been to encourage activity along all other lines of business within the island, causing a corresponding increase in the revenues.

Distilled spirits.—By the term "distilled spirits," as employed herein is meant all alcohol manufactured in Porto Rico from the fermented mixture of molasses and water. These distilled spirits coming from the still at an average strength of 41° Cartier are not potable and must be elaborated and reduced in strength to make them fit for consumption as a beverage.

There were operated 15 distilleries releasing tax-paid alcohol in the amount of 3,485,280 liters, or an increase of 132,211 over the preceding year, when 17 registered distilleries were manufacturing. Exportations of distilled spirits amounted to 115,700 liters as compared with 106,768 for the year 1909.

The denatured alcohol industry, although not a revenue producer, requires supervision of both its manufacture and sale. There were in force during the past year 88 licenses for the sale of this commodity, and 91,005 liters of tax-free alcohol were released from distilleries for denaturing purposes.

Tax-paid alcohol is also used in the manufacture of bay rum and other aromatic compounds. At the close of the fiscal year there were 24 licensed perfumery manufacturers in Porto Rico, 4 of whom were manufacturing their preparations with the benefit of drawback.

Cigars and cigarettes.—The following comparative statement shows the number of cigars removed for domestic consumption and for export during the past four fiscal years:

Fiscal year.	Cigars manufactured and consumed.	Exported.	Total.
1907.....	74,608,430	132,669,823	207,368,253
1908.....	76,582,130	163,781,719	180,765,549
1909.....	84,933,260	140,302,271	225,235,531
1910.....	92,700,100	151,724,438	244,424,538

The consumption and exportation of cigarettes manufactured in the island during the last four years is shown as follows:

Fiscal year.	Consumption.	Export.	Total.
1907	347,722,000	10,460,000	358,182,000
1908	354,407,900	11,232,424	365,640,324
1909	365,525,500	11,244,500	376,770,000
1910	393,844,300	13,142,000	406,986,300

Not only are there more cigars manufactured now than ever before, but the quality of tobacco grown and used, the improved workmanship, careful, systematic sorting and packing of goods and up-to-date factory conditions have all done their part toward placing the Porto Rican cigars higher in favor both at home and abroad.

Importations.—Inasmuch as there is no beer or wine manufactured in Porto Rico, both articles being imported in large quantities from the United States and foreign countries, they alone go to make the subject of importations of vital importance. There were imported during the past year 1,295,989 liters of fermented malt liquors, paying internal-revenue taxes at the rate of 6 cents per liter, or a total of \$77,759.35, an increase of \$8,388.75 in this branch over receipts of the preceding year. Wines, paying revenue at the same rate as fermented malt liquors, were imported to the amount of 1,125,576 liters, giving a total revenue of \$67,534.57, an increase of \$14,433.16 over the fiscal year 1909.

The principal problem arising during the past year in connection with importations was that of the so-called "malt extracts." Manufacturers of this fermented malt liquor in the United States and dealers in Porto Rico maintained that in view of the fact that their product was a medicinal preparation it should pay tax at the rate of 5 per cent ad valorem and not as a fermented liquor at 6 cents per liter. The attorney-general on being consulted as to the proper classification, rendered an opinion to the effect that this liquor should be classified under section 73, paragraph 2 of the Compiled Revenue Laws, as beer or other similar fermented liquor, and assessed accordingly. Samples were also submitted to the department of health, charities, and correction for analysis, in order to determine whether they were true malt extracts or merely fermented liquors similar in their manufacture and alcoholic content to beer. In reporting the result of these analyses that department stated in substance that all the so-called malt extracts could only be considered as falling within the general category of beers or other similar fermented liquor and should therefore be taxed at the same rate as any other beer. This department has collected and continues to collect internal-revenue tax on these so-called malt extracts at the rate of 6 cents per liter.

License taxes.—The collections on account of license tax governing the manufacture and sale of taxable articles were \$221,223, divided as follows:

632 manufacturers.....	\$19,524
672 wholesale dealers.....	42,487
16,414 retail dealers.....	159,212
17,718 licenses in force.....	221,223

The increase in receipts for licenses was \$13,371.05, which speaks well for the general business conditions of the year.

Revenue agents.—In the report of this bureau for the year 1909, the responsibilities and general duties of the revenue agent were discussed at length and it is needless to cover that point at this time. A plea was made at that time, however, for better salaries for this public servant who devotes all his time to the service without regular hours of labor, and not knowing when some unforeseen occurrence may call him to the extreme limit of his district or even beyond it, and it is with pleasure that this report may be made the recorder of increases in salaries of these men. The total appropriation for salaries of revenue agents for the fiscal year 1909 covered the employment of 22 revenue agents with \$27,400, the lowest salary being \$1,000 per annum, while the appropriation for the fiscal year now beginning allows employment for 23 men and carries salaries to the amount of \$30,300, the lowest salary being \$1,200. This, however, is not enough to secure a permanent field force, and the minimum salary should be at least \$1,400, with a corresponding advance in the other grades. There should also be a still further increase in the number of agents to effectually supervise importations.

Penalties and prosecutions.—In any system requiring such strict and equal administration of law as that necessary in the bureau of internal revenue, controlling as it does the manufacture and sale of articles covered by nearly 18,000 licenses, there will

always be certain violations of laws and regulations, which although in themselves not malignant, would tend to greatly lessen the effective execution of said law, if not corrected and punished. Very often these infractions are committed through ignorance or carelessness, while others clearly show intent to defraud the revenues. During the past year there were 1,207 administrative penalties imposed in this department on licensed manufacturers, dealers, and others amounting to a total of \$4,053. There were 104 cases carried by this department to the courts for action and prosecution, resulting in 76 convictions. The administrative penalties imposed and prosecutions begun are gradually decreasing in number and show both better acquaintance with existing law and a diminishing tendency toward its violation. The following statement shows the number of administrative penalties imposed and prosecutions begun, with the number of convictions resulting therefrom, during the last three fiscal years:

Fiscal year.	Admin- istrative cases.	Penalties.	Prosecu- tions.	Convic- tions.
1908.....	1, 474	\$8, 618. 41	149	101
1909.....	1, 402	6, 301. 50	159	133
1910.....	1, 207	4, 053. 00	104	76

The disbursements made through the paymaster are shown in Exhibit No. 17. The total of \$4,591,669.06 is a decrease of \$529,188.80 from the amount of last year's disbursements of \$5,120,857.86, due to decreased expenditures of \$58,989.22 in the department of education; \$239,081.59 in insular revenue and \$187,532.27 in trust funds of the department of the interior; \$33,087.40 in the insular police; and \$42,274.79 in the various other executive departments, this last due in great measure to the fact that this year no election expenses were incurred. On the other hand, the expenditures on account of the courts were \$10,607.39 greater than last year, and the office of health, charities, and correction showed an increase of \$21,159.08.

The expenses of the bureau of the paymaster, including salaries, amounted to approximately \$9,800, and represent one-fifth of 1 per cent of the total disbursements, which is below the average cost of making disbursements under state and municipal governments. During the year, Mr. Thomas L. Jett, who had been in charge of the office since its institution, resigned to accept a position with the Fidelity and Deposit Company of Maryland, and was succeeded by Mr. Charles F. Hill, the assistant paymaster.

A new style of check form was adopted which is believed to be an improvement over the one formerly in use, in that the fact that it is the official check of the insular government is made more prominent, and the arrangement of the spaces for the name of the payee and for the amount is more convenient. Several forgeries of indorsements on paymaster's checks were reported during the year, the depository assuming the loss in each instance.

The system of disbursements installed in accordance with the terms of the act of March 14, 1907, has now been in operation for a period of three years, and upon the whole has been attended with little friction. Sufficient time has now elapsed to judge of the merits and disadvantages of the system. Chief among the first stands the fact that the auditor, the officer selected to pass upon the propriety of a claim against the government, does so before the claim is paid. On the other hand, a large amount of routine disbursements, where all questions of the legality of the claims have already been passed upon by the auditor, could more expeditiously be disposed of directly by the paymaster, who would receive advance of funds within the limit of his bond and upon the rendition of his monthly account receive credit for his disbursements. Within this class of claims would naturally come the payment of salaries, which at the present time, in order to have the salary checks ready for distribution on the last day of the month, are audited and certified to the paymaster for payment as early as the 21st or 22d day of the month for which the full salary is to be paid, with the statement that "the services have been performed." The payment of these and other routine claims by the paymaster would also secure an additional examination beyond the single one now performed only in the auditor's office, and could not fail to be an aid to accuracy in the calculations as well as a safeguard against duplicate payments.

The system of making payments only by check has been continued and has abundantly justified its use. Besides the clear and convincing proof that claims so paid have been satisfied, it furnishes the most convenient and indisputable system of receipts. During the period it has been employed in the paymaster's office, involving

transactions averaging over \$5,000,000 annually, there has not been a single discrepancy either in the accounts with the depository or with the auditor.

In Exhibit No. 9 a consolidated report of financial institutions in Porto Rico at the close of business June 30, 1910, is presented. Some of the banks have about doubled their business in the past year, and all of them show large increases in their operations. An increase of 40 per cent in the total column, under the heading "Amount due depositors," is noted. The following statement of cash on hand in financial institutions at the close of business June 30, for each of the fiscal years shown, will give some idea of how the banks have grown: Cash on hand:

1906.....	\$2,657,894.39
1907.....	2,491,396.76
1908.....	2,815,341.76
1909.....	4,164,801.64
1910.....	5,747,265.79

The amount of loans and discounts and the cash on hand show that there is a greater circulation and more money in the island than ever before. This fact, together with the confidence inspired by prosperity, has tended to decrease the rate of interest. A few years ago the average rate of interest on loans was from 10 to 12 per cent; at the present time the average rate is from 8 to 10 per cent. It is probable that during this coming year some loans will be made at even lower rates.

Banking capital.—Whenever there has been a scarcity of banking capital there has generally been a loud cry for more capital by doubtful legislative methods. This cry has been heard in Porto Rico. In my early manhood I became familiar with it in the Middle West. It is a social demand that can be satisfied if the people are frugal and use modern industrial and agricultural methods, and especially will this be true in a country with the natural advantages and character of administration of Porto Rico.

Exhibit No. 9 shows that the banking capital has been rapidly increasing. This increase comes from two sources—home industries and from outside of the island. I predict that this increase will be much augmented during the next few years, until there will be sufficient liquid capital at a moderate rate to supply all reasonable demands. Life and property are as secure here as in the States and the government is probably more efficiently and economically administered. Many plants have twelve months of favorable weather in which to grow. Then the esthetic and climatic phases of life will attract much money. Steam and electricity will soon be pulling the farm machinery on the larger plantations, and the value of the crops will be greatly increased by the use of scientific methods. Even the hurricane will do little damage to the ever-increasing crop of cane compared to that done to the relatively decreasing crop of coffee. There is no reasonable doubt but that if we maintain a sane financial system a little while longer capital can be commanded on about as favorable terms as it can for similar purposes in the great farming regions of the United States.

In addition to the banking business, as shown in Exhibit No. 9, attention is called to the fact that in Spanish times a large banking business was carried on by commercial firms, and this custom is still in vogue, and while it is not possible to secure data, it is known that these operations would swell the total transactions to a considerable extent.

There is no banking law in Porto Rico; this lack should be remedied. Under our present laws banks organized here and not under charters authorized outside of the island are, according to the opinion of the attorney-general, but partnerships with the liabilities of partnerships.

Under Spanish domination banks were formed in accordance with the provisions of the code of commerce, except banks of issue, which were authorized by royal decree. Under this code the books of the bank were kept in the manner prescribed for other commercial associations, while its by-laws and regulations varied only slightly from those of other joint stock companies. The liability of stockholders was limited to the shares held by them. Surplus and reserve funds were only created if so specified in the articles of the association, and there was no limit on loans in relation to liabilities.

Legislation since the American occupation has been confined to the manner of assessment of banks and a provision which imposes upon the treasurer of Porto Rico the duty of examining banks periodically, but no appropriation has ever been provided for the payment of a bank examiner.

As the treasurer is responsible for the examination of banks, the department should be provided with a competent bank examiner who could devote his entire attention to banks, surety, and insurance companies, and quasi public corporations as defined in section 354 of the political code.

Amendment to the law or addition to the law regarding insurance companies in Porto Rico and doing business here is necessary. At present there is no specific protection to the public in so far as contracts with insurance companies are concerned.

A law similar to those in force in Massachusetts or Connecticut should be enacted. This protection of the public could be secured by requiring all insurance companies doing business in Porto Rico, or who may hereafter do business here, to deposit with the treasurer thereof such securities or surety bonds as may be required by law. In addition to this all insurance companies now doing business or which may hereafter do business in Porto Rico, in case of contest with the holder of any bond, policy, or certificate of insurance or surety of any description, over any claim for loss or damage arising under such bond, policy, or certificate, should be legally bound to agree to deposit with the treasurer of Porto Rico an amount in current funds or marketable securities to cover such liability in full, to be held until and subject to the termination of the controversy; and this agreement should continue in force as long as any liability remained outstanding against the company in Porto Rico.

The definition of resident agent should be more clearly defined, and also what constitutes doing business in Porto Rico. The law should also include accident and employers' liability companies, clearly specifying what taxes on premiums collected they should pay. Reference to partnerships and individuals engaged in insurance business should be made in the law in order that the law apply to them as well as to companies, corporations, and associations.

It is provided in the general political code that the authorized standards of weights and measures shall be kept in the office of the treasurer of Porto Rico, and that the treasurer shall make such inspections of weights and measures used as he may deem advisable. The penal code provides proper penalties for the use of false weights and measures. In my report last year attention was called to the fact that through lack of appropriation no funds were available for the purchase of standards and for the employment of an inspector. This year I am gratified to state that funds were provided for the purchase of standards, by aid of the Governor. These standards, rigidly tested by the Bureau of Standards and Measures of the United States, will be used and inspections made where possible by the general employees of this department and other branches of the insular government until the legislature appropriates funds for the employment of a regular inspector.

The resources, condition, and activities of the 66 municipal governments of Porto Rico are shown in Exhibits 19 to 25, prepared by the bureau of municipal finance of this department. The first five of these exhibits aim to record and classify the gross receipts, net income, and total expenditures realized during the past year by all the municipalities taken together. The sixth gives the receipts and payments made on account of water-supply systems. The last shows the gross financial transactions of each municipality during the same period and its condition on June 30, 1910, with respect to cash on hand and outstanding indebtedness.

The combined gross receipts amounted to \$1,587,223.92, of which \$1,306,501.17 pertained to ordinary funds, \$86,364.54 to road funds, \$154,502.52 to bond redemption trust funds, and \$39,855.69 to other trust funds constituted from the proceeds of loans. The total figure is somewhat less than the total gross receipts of the previous year, which amounted to \$1,633,247.25, the decrease being wholly due to the reduced amount received from loans contracted. Only \$39,855.69 were received from this source in 1909-10 against \$173,902.39 in 1908-9, and only two new loans, aggregating \$7,500, were contracted during the year. Actual net income, on the other hand, which amounted to \$1,392,865.71, shows an increase of \$64,506.06 over the figures of the previous year. All the more important items of income contributed something to this increase, though more than half of it was produced by the property tax alone. A general revision of property assessment, which is already under way at the time of writing, should meet in part the constant complaint of the municipal officials that the municipal income is wholly insufficient, since the municipalities receive for general municipal purposes 67.5 per cent of the general property tax. Each further revision, for the revisions are now to be made annually or biennially, should also add something to the municipal receipts from this source, as, given the prosperous times we have recently experienced, certain forms of real property are bound gradually to increase in value from year to year, and certain forms of personal property in amount, especially if the proper legislation can be had with regard to the taxation of the latter. Little, however, can be expected in the same direction from other items of general revenue.

The most important of these, after the property tax, are the business licenses and the tax on fresh meat to cover the cost of its inspection, and both are now producing, except in a few municipalities, fully as much as is really desirable. Commercial revenues, on the other hand, are possible of immediate increase in two main directions—by the leasing or gradual sale of a large amount of urban property which, in the case of many of the municipalities, is now occupied without consideration by virtue of grants or permits to build dating many years back, and by the construction of public-service plants which would yield income as well as cater to the public convenience,

such as waterworks, electric-light plants (where water power is available), and, especially, municipal markets. Municipal markets of the type appropriate to the municipalities of Porto Rico produce a handsome revenue with no expense for administration except the salaries of janitors and collectors and repairs, while they are subject only to the slight depreciation which is undergone by an ordinary concrete-block building. The income from municipal waterworks and electric-light plants is, of course, more apparent than real when all proper items of expense, including replacements, are taken into consideration, but these enterprises can be run at a small profit if properly administered. Whether we shall be content to wait until property taxation, through gradual increase of values, becomes a satisfactory basis of municipal income, or whether, even if we are not content, we shall have to manage under the present conditions until that time arrives, for the lack of any desirable new source of revenue, the experience of the next few years will more definitely settle.

Although the police force and the more important roads are maintained by the insular government, while education is cared for by the insular government in conjunction with the school boards, the fact remains that during the fiscal year just closed we received as net income only \$1,392,865.71, to be distributed among 66 municipalities and to attend to the other local needs of more than 1,000,000 people, while out of this total, \$576,587.52, or 41.5 per cent, went to the four cities of San Juan, Ponce, Mayaguez, and Arecibo. The situation is, indeed, an interesting one, and the lesson of the figures is both clear-cut and double-edged; that not only must opportunities for increasing the municipal revenues be improved as they may arise, but also that every possible effort must be directed toward the conservation of these revenues through their wise expenditure.

The total expenditures of the municipalities during the fiscal year 1910 amounted to \$1,468,058.64. Payments for general expenses were \$1,066,146.57, or 72.62 per cent of the total expenditures; for interest, \$78,539.80, or 5.37 per cent; for outlays, \$181,482.33, or 12.35 per cent; and on account of debt, \$141,889.94, or 9.66 per cent. The percentage distribution of the main items of expense, using the classifications of the United States Census Bureau, was as follows: General government, 20.79 per cent of the total expenditures; protection of life and property, 1.18 per cent; health conservation and sanitation, 8.91 per cent; highways, 15.42 per cent; charities and corrections, 19.67 per cent; education, 0.88 per cent; recreation, 1.02 per cent; miscellaneous, 0.25 per cent, and expenses of public service enterprises, 4.5 per cent. It has already been noted that the schools here are maintained by the insular government and the school boards, and the police department wholly by the insular government, which accounts partly for the low percentages appearing under the heads of education and protection of life and property. The municipal expenditures under the former head are almost negligible, and under the latter pertain solely to the maintenance of fire departments. To the total expenditure of \$17,299.89 under this head, only 9 municipalities contributed amounts in excess of \$100, while only 4 of this number, the 4 large cities, with a combined annual expenditure of \$15,829.65, supported even tolerable departments. In no case is a paid body of men maintained who devote their entire time to the service, the system used being an elaboration of the call plan. The fact that fire is never employed for heating and only temporary fires for cooking makes the danger of conflagration, even in the urban sections, much less than in the cities and towns of the United States. For health conservation and sanitation there was expended a total of \$130,853.92, or 8.91 per cent of the total expenditures, and for charities and corrections, \$288,783.89, or 19.67 per cent, the latter being the greatest single item of expense with the exception of that under the heading "general government."

The Olmsted bill, which passed the House of Representatives at the last session of Congress, contained a provision that 15 per cent of the proceeds of the general property tax not retained by the insular government should be covered into a special fund to be administered by the insular government for an insular health service to take the place of the municipal health departments. During the fiscal year the total proceeds of the general property tax, exclusive of the 10 per cent retained by the insular government to cover collection charges, amounted to \$1,134,992.04, a part of which was of course received by the school boards and not by the municipalities proper. The total municipal expenditures for the various services which pertain to health conservation and sanitation according to the classifications used in the latest bulletin of the United States Census Bureau, amounted to 11.53 per cent of the above-mentioned figure, and the total expenditures for the services classed as charities and correction, which include the maintenance expense of hospitals and about one-half the salaries of the municipal physicians known as health officers, amounted to 25.44 per cent of the same; the total expenditures for both health and charities amounting to 36.97 per cent of the revenues mentioned in the Olmsted bill.

The table given in Exhibit No. 23 shows the percentage distribution of certain of the more important subheads of municipal expense, as well as the main heads which have been treated above, and some of these secondary items seem worthy of brief comment. For sewers and sewage disposal there were expended only \$3,469.70, or 0.24 per cent of the total expenditures, and this amount pertains exclusively to the city of San Juan. Only one other municipality, Arecibo, has anything like a complete sewer system. For the street sprinkling there was expended only \$5,166.07, or 0.35 per cent of the total expenditures. Of this amount, \$3,648.17 were expended by San Juan and Ponce, and the balance by six other towns. Though in certain seasons of the year the task of sprinkling our city and village streets is performed by the elements, at other seasons the assistance of man is badly needed. The expenditure for the maintenance of street-lighting systems, amounting to \$98,853.07, or 6.74 per cent of the total payments, is more encouraging although not wholly satisfactory. Of the total amount, \$52,333.34 went for electric lighting in San Juan, Ponce, and Mayaguez; \$21,338.83 for electric lighting in 10 other towns, and the balance, \$25,181, for kerosene and gasoline lighting in the barrios of several of the above and in the remaining 52 municipalities. Arecibo operates a municipal electric-light plant.

The greatest problem now facing the municipalities, however, is suggested by a consideration of the expenditures for the maintenance of rural and vicinal roads, which amounted to \$62,166.06, or 4.23 per cent of the total expenditures. Adding to the above the payments made for outlays and on account of debts contracted for road construction, the sum is brought up to \$83,991.27, or only 5.7 per cent of the total expenditures, while the total payments for streets, sidewalks, and plazas, including maintenance, outlays, and debt, amounted to 7.24 per cent.

That the development of rural and vicinal road systems is immensely more vital to the life of the municipalities and of the island in general than the improvement of the streets and plazas, however much these urban thoroughfares may need attention, is a fact which does not require discussion. Though possessing a form of municipal government, no one of the 66 local divisions known as municipalities, except San Juan and Ponce, is a city in the proper sense of the term. All, with the two exceptions noted, are rather extensive agricultural districts governed by and supporting a settlement of greater or less importance at the commercial or geographical center. The insular government has assumed the task of providing and maintaining the main thoroughfares of travel from town to town out of its general revenues, but more it can hardly do unless new and unexpected sources of income are discovered and the problem of connecting the interior agricultural sections with the nearest insular road seems to be one which must be met by the local governments out of the revenues produced by local taxation. The law sets apart 8 per cent of the proceeds of the general property tax, exclusive of the amount received by the insular government, as a special fund to be used solely for the maintenance and construction of rural and vicinal roads. In 1909-10 the income of this fund amounted to \$86,364.54, or 6.2 per cent, of the total net income of the year. It should no longer be assumed by the municipal governments that the percentage used as a basis in constituting the road fund represents either the importance of the service to the public interests or justice to the rural taxpayer whose inaccessible property pays a tax equal in rate to that levied in the urban sections. It must also be stated that municipal road work in the past has often been as unsatisfactory in quality as in amount, mainly because of the want of planning and of technical direction, since only four of the local governments are able to support engineers. The law provides that any work of road construction or repair requiring the expenditure of more than \$200 shall be directed and inspected by the insular department of the interior. This law has, however, been generally evaded in the past, partly from the desire of the local governments to manage their funds without intervention and partly because the department of the interior has never been properly equipped to handle each case of municipal road work with thoroughness and dispatch. Steps have now been taken, however, which should make possible the complete enforcement of both the letter and the spirit of the law.

Other interesting conditions are pictured in the figures showing the expenditures for various charitable services. The most important items presented are outdoor poor relief, with \$60,992.01, or 4.15 per cent of the total expenditures; medicines, with \$56,025.68, or 3.82 per cent; and hospitals and relief stations, with \$117,364.83, or 8 per cent. The figures for the last-named service include the salaries of only 12 physicians and do not include the cost of medicines, but otherwise they represent the total hospital expenditure of 66 local governments in a country where not more than half a dozen private hospitals exist and where a large percentage of the population must be cared for in charity wards when sick. Not more than a dozen municipalities have hospitals in the real sense of the word, and of this number only two have equipment of the first class. Eleven of the towns make no expenditure for either hospitals or relief stations. The item outdoor poor relief plus the item medicines represents

the approximate cost of the service of visiting and prescribing for the sick poor performed by the municipal physicians and of furnishing the medicines required in their treatment. Although the figures given under medicines include the cost of those used in the hospitals, the amount so consumed is comparatively insignificant. The figure for salaries under outdoor poor relief represents about one-half the total salaries paid to municipal physicians with the exception of the 12 who are charged to hospitals, the remaining half of these salaries being charged to health supervision and inspection. The other expenditures recorded under outdoor poor relief are for the temporary support of the sick poor in their homes. It might have been desirable to charge the traveling expenses of the municipal physicians to this item as well, but the amount is not large and it proved impossible to separate it from the general traveling expenses. The sum of \$117,017.69 represents a reasonable approximation of the total cost of this unusual service—salaries, aid, and medicines included—and amounts to 7.97 per cent of the total expenditures of the year.

Although it is one of the peculiar conditions of the country that a numerically large class exists which requires such aid from the local governments, the total given above would still suggest that medical treatment and medicines are in some cases being furnished free to persons who could afford to pay. Measures are about to be taken by the central government looking to the investigation of this matter and to checking any abuse that may be found to exist. One hundred physicians, out of a total of some 237 practicing on the island, appeared on the pay rolls of the 66 municipalities during the fiscal year just closed, with salaries aggregating \$100,720.12, there being employed in the hospitals 12, and 88 in the combined service of health and sanitary inspection and treating the sick poor. San Juan had 9, Ponce 8, Mayaguez and Yauco 4 each, five other municipalities 3 each, nine municipalities 2 each, forty municipalities 1 each, while the remaining 4 physicians served in eight municipalities. It would really seem that a much better health and sanitation service could be developed without the employment of additional physicians, and, if Congress does not at its next session provide such a health department for the island as was contemplated in the Olmsted bill, measures should be taken by the insular government for the centralization and better organization of this important work.

A brief statement is presented below of the outlays realized by the municipalities during the fiscal year.

Outlays of municipalities.

Furniture and office equipment.....	\$4,131.16
Municipal buildings, including hospitals.....	43,432.31
Fire apparatus.....	1,472.01
Street-cleaning equipment.....	2,161.25
Streets, sidewalks, and plazas.....	35,180.79
Street-sprinkling equipment.....	893.18
Street-lighting equipment.....	2,109.85
Vicinal and rural roads.....	11,786.90
Hospital and relief-station equipment.....	3,854.03
Library books and equipment.....	260.04
Musical instruments.....	1,262.18
Baths and bath houses.....	1,698.57
Public-service enterprises.....	66,880.94
Other.....	6,359.12
Total.....	181,482.33

Care has been exercised in separating these outlays from the expenses of administration, and it is believed that the figures closely approximate the actual cost of permanent material acquired during the year and permanent construction realized. The total of \$181,482.33, which, as has been noted above, represents 12.35 per cent of the total expenditures of the year, seems to be an excellent showing considering the fact that the total expenditures realized from loan funds amounted only to \$43,831.08 and that the largest items appearing in the table, municipal buildings and public-service enterprises, are items of outlay more properly realized by the contracting of loans than from ordinary revenues. Of the total of \$43,432.31 given for municipal buildings, \$28,095.94 pertains to hospitals, \$10,609.76 to city halls, \$3,720.82 to jails, and \$1,005.79 to other buildings. The most substantial items under the total of \$35,180.79 given for streets, sidewalks, and plazas are \$5,295.71 in Arecibo and \$8,793.42 in Manati. In both of these municipalities the streets of the urban section are being reconstructed of concrete and this material has so far appeared to give complete satisfaction. The distribution of the outlays for public-service enterprises, as well as their other general operations, is shown in the table which follows:

Receipts and payments on account of public-service enterprises maintained by municipalities, fiscal year 1910.

	Receipts.	Payments.		
		For expenses.	For outlays.	On account of debt.
Water-supply systems.....	\$105,765.20	\$34,559.42	\$23,225.96	\$10,472.76
Electric-light systems.....	6,246.49	3,891.99	732.82	.....
Markets.....	22,294.08	4,361.10	36,531.97	.....
Slaughterhouses.....	3,148.01	2,402.14	4,529.97	428.47
Meat shops.....	2,588.80	2,897.72	1,051.82	5.00
Animal pounds.....	7,871.13	1,442.04	84.05	8.00
Cemeteries.....	5,681.45	15,543.25	724.35	489.50
Theaters.....	2,918.00	530.01	.....	.....
Other.....	48.02	267.28	.....	.....
Total.....	156,561.18	65,894.95	66,880.94	11,493.73

This table is not meant to be a financial statement of these enterprises in an accounting sense, but is rather given as a general indication of the extent to which they are being engaged in by the local governments of Porto Rico. Cash receipts and payments only have been recorded and no attempt has been made to credit the various enterprises with services performed for the local governments without cash payments, such as furnishing water for public buildings, for the fire department, and for street sprinkling, or to determine the values of the respective plants for the purpose of a depreciation charge. In the case of the water-supply systems, however, a part of the city engineer's salary has been charged in each case to the enterprise. The total receipts were \$156,561.18, of which water-supply systems contributed \$105,765.20 and markets \$22,294.08. The total payments for expenses were \$65,894.95, for outlays \$66,880.94, and on account of debt \$11,493.73, the debts representing in almost every case outlays made in previous years.

The gross payments and receipts for water-supply systems detailed by municipalities will be found in Exhibit No. 24. A reference to this table shows that improvements have recently been made to the plants of San Juan, Ponce, Mayaguez, and Arecibo; that the plants of Caguas, Cayey, Utuado, and Yabucoa have recently been completed and that plans are being drawn for plants and other preparations made in Adjuntas, Bayamon, and Manati. Yauco and Humacao have petitions for loans for the same purpose now pending before the Executive Council. The only municipal electric-lighting plant in the island was operated by Arecibo at an expense of \$3,891.99 for the year, including three-tenths of the salary of the city engineer. The cash receipts amounted to \$6,246.49, and it is estimated that the cost of the public lighting furnished would be not less than \$6,000, if purchased from a private corporation. It should be the policy of the Executive Council to approve loans for electric-lighting plants in cases where the conditions are specially favorable. Operations of 9 municipalities are included in the figures given under municipal markets, though only 4 of these have market buildings, San Juan 2, and Ponce, Mayaguez, and Lares 1 each. Excellent buildings are under construction in Guayama, San German, and Cabo Rojo, and several petitions for loans to make possible the construction of others are also pending before the Executive Council. In the case of all the other lines of municipal activity mentioned in the table, the question of the revenue to be derived is distinctly secondary to the purpose of serving some special public convenience, and there is some doubt as to whether they should have been classed as public-service enterprises.

It has already been noted that the total municipal receipts from the proceeds of loans amounted only to \$39,855.69 during the year, a consequence of the policy which the insular government has been forced to adopt with regard to insular advances. In the period from July 2, 1904, to June 27, 1908, 92 different advances of insular funds were made to municipalities, aggregating \$747,524.91, payable with interest at 3 per cent in terms of from two to ten years by means of retentions made by the treasurer from property-tax collections. During the fiscal year 1909 only two such advances were made, aggregating \$52,300, and during the fiscal year 1910 two more, aggregating \$7,500, and making the grand total \$807,324.91, of which \$210,867.49 had been applied to the payment of floating obligations contracted during the Spanish sovereignty and during the early years of the American system, while \$627,989.12 had been applied to the construction of public improvements. During the same period loans were made to the school boards aggregating \$267,344.38. Total advances amounting to \$1,074,669.29

had thus been made to the various local governments up to June 30, 1910. Of this sum \$544,665.92 had already been repaid and \$530,003.37 were still outstanding. The system of insular loans was peculiarly adapted to the needs of the local governments and productive of excellent results, but the practice of advancing its own funds for a term of years is one which, for obvious reasons, no government could prolong indefinitely, and attention has therefore been turned toward working out some method of meeting the demands of the municipalities and school boards, the burden of which need not be borne directly by the insular government.

By act No. 11 of the last Legislative Assembly, approved March 9, 1910, the Executive Council is authorized to prescribe rates of interest and form of contracts to be used in future loans to the municipalities and school boards and in the refunding of existing loans, and to sell, assign, or pledge such evidences of indebtedness as it may determine to require from the local governments in support of these loans, for the purpose of establishing a permanent revolving fund for future loans. At first some difficulties were thought to exist in the form of the law, but it is now believed that these have been surmounted and that a number of loans under the new system will be authorized within a short time. The best feature of the old system of insular advances will be retained, in that all payments of principal and interest on account of the evidences of indebtedness to be issued will be made to the holders thereof by the treasurer out of deductions from property-tax collections pertaining to the borrowing municipality or school board.

The outstanding indebtedness of each municipality on June 30, 1910, together with the cash balance on hand, is shown in Exhibit No. 25. The grand total for all the municipalities amounted to \$896,910.56, of which \$2,465.29 is classified as floating and \$25,671.42 as current indebtedness; the balance consists of indebtedness to the insular government and trust funds in the amount of \$390,569.56 and other forms of fixed obligations, including net bonded indebtedness, in the amount of \$478,204.29. The small amount of floating indebtedness presents a gratifying contrast to the figure of \$501,128.15, which represents the amount of this class of obligations with which the municipalities were burdened at the close of the fiscal year 1901, and shows that the municipal financial system has undergone a complete reform. The figures appearing in the column of current indebtedness represent, in part, deficits occurring during the year in appropriations for current expenses and in part final payments on contracts for public works which were entered into with the understanding that part payment should be made in the next year's budget. With only one exception, the incoming budgets, which have been examined by this department, carry appropriations for the payment of all the obligations classed as current. The amounts appearing as indebtedness to the insular government contain certain obligations owed to insular trust funds which are not given in Exhibit No. 18 covering the insular loans to municipalities. The sum of the figures given as the net bonded indebtedness of Arecibo, Mayaguez, Ponce, and San Juan is \$471,793.53, and represents the total of the bonds outstanding, or \$1,100,000, less the total cash on hand in redemption funds, or \$628,206.47. Of the latter, \$499,461.10 are in sinking funds proper, deposited with the legally designated sinking-fund depositaries and secured by collateral approved by the Executive Council, while the remainder, amounting to \$128,745.37, and representing surpluses of the bond-redemption tax, is deposited with strong banks and also secured. It is certain that the experience had with the proceeds of these loans, out of which the sum of \$199,363.92 belonging to Mayaguez, Ponce, and San Juan was involved in the assignment of J. M. Ceballos & Co., of New York, and is still pending liquidation, will not be repeated with the redemption fund. All these bonds were issued under date of January 1, 1902, and are redeemable in ten and payable in twenty years. The ten-year period will expire January 1, 1912, and it is expected that at least two-thirds of each issue will be immediately redeemed.

The total indebtedness of all the municipalities, considering the gross bonded indebtedness rather than the figures given as net, amounted to only 1.25 per cent of the total assessed valuation of property within the municipal districts, according to the tax rolls corrected up to January 1, 1910. In only three of the municipalities did the indebtedness amount to more than 2 per cent of the assessed valuation—San Juan, Ponce, and Mayaguez—the figures being 3.38, 2.09, and 4.2 per cent, respectively, again counting in the total outstanding bonded indebtedness. Fourteen of the municipalities had no debts of any description which this department was able to discover.

The bureau of municipal finance of the treasury department is the survival and the outgrowth of a certain form of supervision exercised over municipal financial matters under the Spanish sovereignty by the governor-general's office and the provincial deputation, and of the confusion existing in municipal affairs at the beginning of American civil government, when a trained body of clerks was required to secure and digest information to be used as a basis for new municipal legislation and for the

development of an appropriate municipal financial system. Its present functions include the examination of municipal budgets and of periodical reports from the municipal treasurers and comptrollers, the interpretation of the regulations governing municipal accounting enacted by the Executive Council on the recommendation of the treasurer by authority of the municipal law, the furnishing of information to the Executive Council to be used as a basis for the consideration of proposed municipal loans and, by designation of the Governor, one of its employees is charged with making such investigations into the administration and financial operations of the municipalities as are made the province of the Governor by section 92 of the municipal law.

Naturally the combination of such functions in a single organization gives that organization a wide knowledge on municipal matters and makes its advice on various phases of administration frequently sought by the municipalities themselves. I believe that an excellent opportunity is presented for extending the functions of this bureau into something resembling those of the executive force of the English local-government board, the final determining power in the various cases which might be investigated and reported on to remain where it is now lodged by law, with the Executive Council in the matter of loans, with the department of the interior in the matter of certain public works and with the Governor, who is authorized to remove any municipal official for cause and to appoint certain others, in all other matters. The main equipment essential to such an extension as I have outlined, which should be one of policy rather than of status and whose force should consist in the power of knowledge, would be an engineer, a health and sanitary officer and another field examiner. The combination of such new equipment with the knowledge already possessed by the bureau of municipal finance as to the resources and financial condition of each of the municipalities is especially necessary for the proper study of the various petitions for loans now pending before the Executive Council or about to be presented, as it is believed that fully three-fourths of the local governments will almost immediately attempt to borrow money under the new law discussed above. Other problems awaiting the study of a reorganized municipal bureau are the municipal police ordinances, which exist in such confusing variety that their proper enforcement by the insular police department is almost impossible, the standardization of appropriate types of hospitals, streets, and roads so that plans and estimates could be furnished the smaller municipalities almost without cost, and the eternal problem of the conservation of the municipal income which has been touched upon in several of the pages of this report and whose solution lies only in placing certain of the municipal services and activities in the hands of experts or subjecting these services to their immediate and thorough inspection. While it is certain that at least the most difficult works of engineering and construction should be directly performed by the insular department of the interior on behalf of and at the expense of the municipalities and that any changes introduced into the municipal health organizations should be made in a manner satisfactory to the insular department of health, the work of determining how far any municipality can afford to go in either of these directions and what improvements can or can not be made without prejudice to other things of greater importance should be the province of a specially equipped bureau in touch at once with every phase of the municipal activity and economic foundation and with the various branches of the central government.

Whatever success has been attained in administering the treasury department the past year has been due largely to the character of its personnel, to whom I desire to express my sincere appreciation.

Respectfully,

SAM'L D. GROMER,
Treasurer of Porto Rico.

THE GOVERNOR OF PORTO RICO,
San Juan, Porto Rico.

EXHIBIT No. 1.

Balance on hand, classified, June 30, 1910.

Insular funds:		
Cash balance available for expenditures.....	\$711, 022. 37	
Due from municipalities and school boards.....	529, 403. 37	
Total, insular funds.....		\$1, 240, 425. 74
Trust funds:		
Irrigation fund.....	2, 629, 533. 96	
Tax collections for distribution to municipalities and school boards.....	15, 248. 85	
Insular bond redemption tax (sinking fund and interest).....	180, 958. 92	
Miscellaneous trust-fund deposits.....	92, 284. 11	
Total, trust funds.....		2, 918, 025. 84
Total.....		4, 158, 451. 58

EXHIBIT No. 2.

Custody of funds.

American Colonial Bank, San Juan.....	\$682, 341. 54
Banco de Puerto Rico, San Juan.....	100, 000. 00
Banco Territorial y Agrícola, San Juan.....	15, 000. 00
First National Bank, San Juan.....	200, 000. 00
Royal Bank of Canada, San Juan.....	400, 000. 00
Union Bank of Halifax, San Juan.....	150, 000. 00
Credito y Ahorro Ponceño, Ponce.....	50, 000. 00
J. & W. Seligman & Co., New York.....	1, 500, 000. 00
National City Bank of New York, New York.....	531, 966. 67
Total.....	3, 629, 308. 21

EXHIBIT No. 3.

Receipts and disbursements of the insular government.

Balance on hand at beginning of period July 1, 1909.....	\$3, 698, 805. 99
Receipts, ordinary:	
Customs.....	\$879, 362. 43
Internal revenue.....	2, 223, 472. 52
Miscellaneous.....	348, 432. 19
Repayments.....	286, 053. 45
Transfers, trust funds to insular revenues.....	7, 247. 95
Total.....	3, 744, 568. 54
Receipts, trust funds.....	1, 651, 398. 79
Total receipts, ordinary and trust fund.....	5, 395, 967. 33
Total, including balance on hand beginning of period.....	9, 094, 773. 32
Disbursements:	
From ordinary receipts.....	3, 559, 940. 69
From trust-fund receipts.....	1, 898, 276. 47
Transfers, trust funds to insular revenues.....	7, 247. 95
Total disbursements.....	5, 465, 465. 11
Balance on hand at end of period.....	3, 629, 308. 21
Total.....	9, 094, 773. 32

EXHIBIT No. 4.

Actual net income of the insular government.

Customs.....	\$879, 362. 43
Excise taxes.....	2, 071, 066. 82
General property tax.....	127, 245. 20
Inheritance tax.....	25, 160. 51
Three per cent tax on insurance premiums.....	17, 334. 53
Miscellaneous.....	337, 083. 43
Total.....	3, 457, 252. 92
Repayments.....	280, 636. 95
Total, including repayments.....	3, 737, 889. 87

EXHIBIT No. 5.

Excise stamp sales detailed by sources, Schedule A—Excise proper.

Distilled spirits.....	\$920, 124. 22
Beer.....	77, 759. 35
Wine.....	67, 534. 57
Champagne.....	1, 980. 45
Total liquors.....	147, 274. 37
Cigarettes.....	433, 228. 75
Cigars and manufactured tobacco.....	185, 400. 33
Total tobacco.....	618, 629. 08
Playing cards.....	1, 653. 78
Medical preparations and perfumery.....	19, 793. 49
Arms and ammunition.....	6, 261. 99
Matches.....	31, 483. 55
Total miscellaneous.....	59, 192. 81
Grand total.....	1, 745, 220. 48

EXHIBIT No. 6.

Excise stamp sales detailed by sources, Schedule B—License taxes.

Manufacturers:	
Distillers.....	\$1, 625. 00
Rectifiers.....	15, 500. 00
Manufacturers of stills.....	10. 00
Manufacturers of cigars and cigarettes.....	2, 303. 00
Manufacturers of perfumery.....	86. 00
Total, manufacturers.....	19, 524. 00
Wholesale dealers:	
Distilled spirits.....	20, 611. 00
Beer and wine.....	10, 404. 00
Cigars and cigarettes.....	7, 356. 00
Arms and ammunition.....	192. 00
Perfumery.....	3, 924. 00
Total, wholesale dealers.....	42, 487. 00
Retail dealers:	
Distilled spirits, beer, and wine.....	94, 896. 50
Cigars and cigarettes.....	56, 280. 50
Arms and ammunition.....	1, 400. 00
Perfumery.....	6, 635. 00
Total, retail dealers.....	159, 212. 00
Grand total.....	221, 223. 00

EXHIBIT No. 7.

Excise stamp sales detailed by sources, Schedule C—Documentary.

Notarial instruments.....	\$31,058.60
Tax certificates.....	1,690.50
Registrars of property.....	67,573.62
Sale of blank books.....	240.52
Administrative fines.....	3,941.42
Sale of law pamphlets.....	13.95
Miscellaneous.....	104.72
Total.....	104,623.33

EXHIBIT No. 8.

Miscellaneous receipts detailed.

Insular telegraph.....	\$57,924.51
Harbor and dock fees.....	36,320.35
Interest on bank balances and on loans to municipalities and school boards.....	106,696.86
Franchises and royalties.....	16,655.23
Licenses to foreign corporations.....	5,350.00
Licenses to automobiles.....	2,565.00
Administrative fines and sales of confiscated goods.....	68.60
Judicial fees and fines.....	85,472.82
Rental of government property.....	14,846.42
Sale of government property and convict labor.....	1,151.45
Rental on mines.....	2,014.19
Fees for the examination of notaries, etc.....	791.50
Pay patients, insane asylum.....	5,416.50
Other sources.....	1,810.00
Total.....	337,083.43

EXHIBIT No. 9.

Consolidated report of financial institutions at the close of business June 30, 1910.

	Banco de Puerto Rico.	Banco Territorial y Agrícola.	American Colonial Bank of Porto Rico.	First National Bank of Porto Rico.	Credito y Ahorro Ponceño.	Caja de Economías y Prestamos San German.	Banco Popular San Juan.	Union Bank of Halifax.	Royal Bank of Canada.	Total.
RESOURCES.										
Bonds.....	\$153,000.00	\$343,900.00	\$1,498,238.77	\$100,000.00	\$102,217.80					\$2,197,356.57
Stock investments.....			142,395.36	140,675.00						283,070.36
Amount due by stockholders.....	300,000.00	275,215.00								575,215.00
Amount loaned on collaterals.....	543,187.10	154,300.00	799,057.53	19,900.00			\$38,110.90	\$281,454.06	\$308,971.36	2,164,980.95
Amount loaned on personal securities.....	799,037.30	716,732.66	599,798.38	64,264.76	267,349.05	\$103,912.02		399,176.32	483,700.87	3,433,971.36
Amount loaned on real estate.....	283,618.95	715,102.39	149,190.02		15,834.08	2,566.25	73,174.00			1,259,485.69
Overdrafts.....			2,581.10	125.20				12,635.87	2,194.60	17,536.77
Due from banks, institutions, and private firms.....										
Real estate:										
Owned:	444,081.03	311,511.45	513,996.59	159,290.11	421,716.01	74,139.75	47,397.26	7,498.51	259,717.69	2,239,348.40
By foreclosure.....	40,000.00	70,000.00	26,526.30		49,856.10	375.26	173.04			186,930.70
Furniture and fixtures.....	11,101.98	156,978.54								168,080.52
Taxes.....	7,241.20	2,368.97	12,217.08	850.00	2,608.39	748.97	278.08	514.77		26,828.06
Expense account.....	5,652.95		235.00	1,116.51	1,358.47	472.88				8,835.81
Cash on hand:	27,380.83		16,574.64	2,792.16	6,527.92	1,419.24	2,110.93	4,503.50	1,006.39	62,315.61
Bills—legal-tender notes.....	439,789.00	499,108.00	400,113.00	28,055.00	206,604.00	17,736.00	1,324.00	399,354.00	262,498.00	2,254,581.00
Bills—Spanish bank notes.....	34,563.00	2,665.00	1,365.00	855.00	70.00			1,040.00		40,693.00
Gold coin.....	62,287.50	38,625.00	87,568.66	950.00	15,705.00	2,605.00	4,415.00	1,942.62	6,190.22	220,289.00
Silver dollars.....	63,608.00	4,750.00	9,000.00	356.00	590.00	500.00	150.00	2,260.00	1,000.00	82,214.00
Silver (fractional coin).....	6,766.52	1,403.11	31,105.69	260.37	39,905.42	7,616.52	128.59	4,961.98	1,089.50	93,237.70
Cash items, checks on other banks.....	222,867.21	153,670.08	484,159.50	14,279.44	10,629.87	56,530.15		128,554.85	40,501.20	1,111,192.30
Assets not included in above heads.....	53,665.95	112,108.69	51,279.77	12,343.00	56,600.00	1,628.95	1,152.00			288,718.36
Total.....	3,497,788.52	3,558,438.89	4,825,402.39	546,112.55	1,197,572.11	270,250.99	188,414.40	1,243,896.48	1,367,004.83	16,694,881.16
LIABILITIES.										
Authorized capital stock.....	750,000.00	697,900.00	400,000.00	100,000.00	120,000.00	45,630.00	18,000.00			1,493,530.00
Capital stock paid in.....										638,000.00
Bank building rents.....	1,690.06									1,690.06
Surplus fund.....	250,000.00		310,000.00	17,500.00	60,000.00	6,400.32	4,529.62			648,429.94
Provisional reserve.....	4,107.37				8,000.00					12,107.37
Amount due depositors.....	1,806,965.23	1,977,301.07	3,819,503.90	318,392.19	788,288.02	209,594.78	150,467.88	735,959.07	1,274,881.40	11,081,383.54
Notes issued.....	550,000.00		165,762.33					46,968.25	81,559.03	550,000.00
Amount due other banks.....										294,289.61

Dividends unpaid.....	6,635.26	1,980.48			166.66	182.07			8,964.47
Undivided profits.....	2,208.48	51,417.39			2,420.13	5,015.65			109,060.83
Commission account.....	1,948.03		102,003.53	5,995.45					3,075.90
Interest account.....	56,074.16		25,803.59	5,574.91	16,123.35		1,127.27		152,028.12
Exchange account.....	6,325.08		2,329.04		3,466.49	6,709.92	25,228.92	10,523.94	12,612.41
Bills payable.....					80,007.24		451.34	40.46	80,007.24
Interest accrued.....	7,726.65	7,824.25			9,476.25				27,170.60
Mortgage bonds issued.....	50,000.00	822,015.50					2,143.45		872,015.50
Other liabilities not included in above heads.....	4,077.60			98,650.00	112,210.76	49.77	3,509.26	432,018.18	650,515.57
Total.....	3,497,788.52	3,558,438.89	4,825,402.39	546,112.55	1,197,572.11	270,250.99	188,414.40	1,243,896.48	16,694,881.16

EXHIBIT No. 10.

Transactions in the calendar year 1909, by insurance companies.

A. FIRE INSURANCE.

Name of company.	Fire insurance written.	Gross premiums thereon.	Losses paid in 1909.	Losses incurred in 1909.
Liverpool, London and Globe.....	\$993,510.00	\$6,629.09		
Palatine.....	773,600.00	5,395.06		
Royal (Limited).....	3,033,346.00	16,657.95	\$3,104.94	\$3,104.94
Commercial Union Assurance.....	1,626,528.69	12,874.65	717.61	717.61
North British and Mercantile.....	8,883,709.96	38,463.17	13,498.97	13,498.97
Hamburg-Bremen Fire.....	4,027,027.19	15,882.70	10,218.04	10,218.04
Oachen-Munich Fire.....	2,839,823.19	13,570.19	14,386.76	14,386.76
Northern Assurance Co.....	3,195,783.00	14,861.32		
Feuer Assecuranz von Hamburg.....	965,705.00	8,618.71	700.00	700.00
Western Assurance.....	1,413,099.80	11,423.54	806.00	806.00
Guardian Assurance.....	1,513,093.00	12,460.19	140.00	140.00
Lancashire (Royal).....	1,067,020.00	7,496.54	995.00	995.00
Magdeburg.....	1,606,998.25	12,825.88	8,586.62	8,586.62
Prussian National.....	1,612,921.00	11,657.31	7,972.11	7,972.11
North German.....	2,527,577.20	19,957.08	15,853.23	15,853.23
Norwich Union Society.....	3,531,283.65	28,670.98	15,247.00	20,747.00
British American Assurance.....	491,281.25	3,723.94		
La Baloise.....	2,091,066.03	7,728.33	3,367.56	3,367.56
L' Union de Paris.....	582,055.00	4,865.67	1,050.00	1,050.00
London Assurance Corporation.....	221,165.00	2,034.48		
Total.....	42,996,593.21	255,796.78	96,643.84	102,143.84

B. MARINE INSURANCE.

International Lloyd.....	\$711,030.80	\$2,734.99	\$247.60	\$340.40
British and Foreign.....	3,850,677.37	8,700.75	947.34	947.34
Maunheim.....	2,085,789.00	6,225.39	1,946.64	1,946.64
North German.....	1,631,132.76	5,364.44	2,039.63	2,039.63
Indemnity Mutual.....	238,210.00	1,152.68		
German Lloyd.....	311,767.75	1,226.58	100.00	100.00
Agrippina.....	132,979.00	692.32	480.38	480.38
Total.....	8,961,586.68	26,117.15	5,761.59	5,854.39

C. LIFE INSURANCE.

Name of company.	Policies in force Dec. 31, 1909.		Policies written, revived, etc., in 1909.	Discontinued by death, lapse, surrender, maturity, etc., in 1909.	Policies in force Dec. 31, 1909.	Annuities in force, annual payments.
	Number.	Amount.				
New York Life.....	1,501	\$2,322,639.00	\$173,088.00	\$238,325.00	\$2,257,402.00	\$700.00
Sun Life Assurance.....	723	1,615,134.00	255,000.00	147,006.00	1,723,127.00	
Manufacturers Life.....	197	418,500.00	127,000.00	24,000.00	531,500.00	737.65
The Mutual Life.....	122	216,863.00	256.00	8,762.00	208,357.00	
Total.....	2,543	4,573,136.00	555,344.00	418,093.00	4,720,386.00	1,437.65

Transactions in the calendar year 1909 by surety companies.

D. GUARANTY INSURANCE.

Name of company.	Bonds written.	Gross premiums thereon.	Losses paid in 1909.	Losses incurred in 1909.
American Surety Co. of New York.....	\$1,784,500.00	\$7,247.17	\$584.24	\$584.24
Fidelity and Deposit Co. of Maryland.....	1,979,280.00	9,415.12	2,697.26	2,697.26
National Surety Co.....	320,726.00	2,059.56	156.97	156.97
Total.....	4,084,506.00	18,721.85	3,438.47	3,438.47

EXHIBIT No. 11.

Total assessed value of real and personal property, by municipalities, for fiscal years 1910 and 1911.

Municipality.	1910.	1911.	Municipality.	1910.	1911.
Adjuntas.....	α\$1,214,712	\$1,292,466	Loiza.....	α\$1,602,010	\$2,079,224
Aguada.....	α 982,092	1,018,743	Manati.....	α 3,204,169	3,386,109
Aguadilla.....	α 985,731	1,078,062	Maricao.....	α 1,030,665	1,048,250
Aguas Buenas.....	α 371,309	358,603	Maunabo.....	487,284	552,861
Aibonito.....	α 774,224	765,152	Mayaguez.....	α 5,366,398	5,336,862
Añasco.....	α 1,272,206	1,316,408	Moca.....	454,774	460,318
Arecibo.....	α 4,820,875	5,651,358	Morovis.....	α 487,530	497,403
Arroyo.....	938,112	1,038,198	Naguabo.....	α 1,658,898	1,603,741
Barranquitas.....	353,445	358,619	Naranjito.....	241,295	240,104
Barros.....	α 546,069	545,840	Patillas.....	α 934,744	939,320
Bayamon.....	α 2,624,029	3,048,759	Penuelas.....	718,712	739,052
Cabo Rojo.....	α 1,403,804	1,453,732	Ponce.....	α11,849,088	11,719,447
Caguas.....	α 3,013,490	3,171,920	Quebradillas.....	α 318,772	328,519
Camuy.....	α 652,648	685,162	Rincon.....	α 324,214	321,203
Carolina.....	α 1,643,772	1,674,580	Rio Grande.....	α 1,160,562	1,149,684
Cayey.....	α 1,396,810	1,411,477	Rio Piedras.....	α 2,588,729	2,747,703
Ciales.....	α 987,040	980,016	Sabana Grande.....	467,593	519,558
Cidra.....	α 477,030	486,217	Salinas.....	2,457,887	2,547,987
Coamo.....	α 1,252,739	1,253,385	San German.....	α 1,653,515	1,661,632
Comerio.....	866,022	918,123	San Juan.....	α19,438,339	23,628,248
Corozal.....	α 375,352	375,194	San Lorenzo.....	α 583,281	706,703
Culebra.....	126,913	130,469	San Sebastian.....	α 997,897	999,406
Dorado.....	638,172	666,581	Santa Isabel.....	α 1,907,069	2,144,541
Fajardo.....	α 3,723,177	4,821,954	Toa Alta.....	α 403,209	421,678
Guayama.....	α 2,691,026	2,809,525	Toa Baja.....	α 961,694	1,078,455
Guayanilla.....	α 917,108	1,058,936	Trujillo Alto.....	α 518,896	512,222
Gurabo.....	α 962,613	1,027,686	Utua.....	α 2,283,657	2,326,990
Hatillo.....	α 750,804	756,946	Vega Alta.....	α 680,807	689,358
Humacao.....	α 2,909,162	3,858,487	Vega Baja.....	α 982,237	1,030,760
Isabela.....	α 667,709	662,219	Vieques.....	α 1,964,895	2,396,184
Juana Diaz.....	α 2,727,037	2,819,247	Yabucoa.....	α 1,599,834	1,884,506
Juncos.....	α 1,339,646	1,905,741	Yauco.....	α 4,802,855	4,748,006
Lajas.....	1,215,985	1,213,374			
Lares.....	α 1,456,601	1,466,852			
Las Marias.....	α 1,107,423	1,291,866	Total.....	α122,316,396	133,817,931

α Corrected to December 31, 1909.

EXHIBIT No. 11-A.

Assessed value of property, fiscal years ending June 30, 1902-1911.

Fiscal year.	Assessed value.	Fiscal year.	Assessed value.
1902.....	\$97,000,966	1907.....	\$99,549,290
1903.....	93,870,957	1908.....	108,407,794
1904.....	94,246,645	1909.....	117,587,873
1905.....	89,916,858	1910.....	122,219,884
1906.....	94,048,066	1911.....	133,817,931

EXHIBIT

Total assessed value of real property, by munic

[Corrected to

Municipality.	Urban.			Rural.					
	Lots.	Improvements.	Total.	Cane.	Coffee.	Tobacco.	Cotton.	Orange.	Pine-apple.
Adjuntas.....	\$16,481	\$57,558	\$74,039	\$12,430	\$459,756	\$3,100	.....	\$500	.....
Aguada.....	1,528	13,487	15,015	313,050	29,501	856	.....	.....	.....
Aguadilla.....	58,415	305,265	363,680	119,840	3,740	1,445	\$1,395	.....	.....
Aguas Buenas.....	495	42,085	42,580	1,020	57,785	7,595	.....	.....	.....
Aibonito.....	470	98,549	99,019	430	84,175	103,592	40	.....	.....
Añasco.....	3,486	94,175	97,661	396,233	194,361	.....	.....	.....	.....
Arecibo.....	142,034	717,765	859,799	992,347	121,988	10,101	60	46,797	\$2,860
Arroyo.....	19,050	133,376	152,426	258,400	5,428	20	.....	.....	.....
Barranquitas.....	165	25,171	25,336	1,310	23,736	31,753	.....	.....	.....
Barros.....	.....	32,385	32,385	120	95,075	8,540	.....	.....	.....
Bayamon.....	167,639	684,690	852,329	240,621	19,087	4,070	.....	78,687	9,780
Cabo-Rojó.....	1,945	97,320	99,265	465,616	2,402	440	1,040	4,000	.....
Caguas.....	7,458	669,519	676,977	190,360	13,309	186,503	1,600	.....	.....
Camuy.....	1,130	35,040	36,170	87,860	44,171	9,425	1,910	.....	.....
Carolina.....	15,480	157,399	172,879	357,447	2,655	20	.....	.....	.....
Cayey.....	38,295	251,208	289,503	600	254,037	103,074	.....	.....	.....
Ciales.....	4,020	82,150	86,170	1,955	345,178	6,160	.....	.....	.....
Cidra.....	260	31,163	31,423	1,350	24,602	136,852	.....	.....	.....
Coamo.....	1,847	192,266	194,113	34,385	119,896	30	.....	.....	.....
Comerio.....	500	52,362	52,862	100	42,017	91,561	.....	.....	.....
Corozal.....	1,558	33,245	34,803	3,855	30,901	509	.....	.....	.....
Culebra.....	491	15,915	16,406	.....	.....	.....	.....	.....	.....
Dorado.....	680	19,733	20,413	255,770	2,630	.....	.....	14,560	.....
Fajardo.....	1,377	335,299	336,676	593,130	20	20	.....	30,000	.....
Guayama.....	1,768	504,402	506,170	714,922	111,132	575	.....	.....	.....
Guayanilla.....	7,050	43,935	50,985	223,900	118,530	1,550	.....	.....	.....
Gurabo.....	.....	60,000	60,000	134,000	10,994	287,193	.....	.....	.....
Hatillo.....	80	29,419	29,499	28,785	19,660	19,315	50	.....	.....
Humacao.....	20,777	427,709	448,486	703,966	1,712	219,518	40	.....	.....
Isabela.....	3,366	40,470	43,836	53,390	20,784	18,893	12,565	.....	.....
Juana Díaz.....	12,807	134,682	147,489	893,893	195,720	702	.....	.....	.....
Juncos.....	1,910	157,450	159,360	129,030	490	179,200	.....	.....	.....
Lajas.....	245	7,380	7,625	407,236	5,157	651	2,500	.....	.....
Lares.....	2,510	149,008	152,118	3,660	687,432	90	.....	.....	.....
Las Marias.....	1,239	9,179	10,418	3,570	636,416	120	.....	15,400	.....
Loíza.....	175	18,132	18,307	219,730	70,366	13,047	.....	500	.....
Manatí.....	7,277	236,810	244,087	739,605	69,560	5,415	435	83,971	6,405
Maricao.....	4,800	44,293	49,093	.....	561,670	.....	.....	.....	.....
Maunabo.....	215	27,046	27,261	144,710	4,655	325	.....	.....	.....
Mayaguez.....	423,979	1,512,771	1,936,750	586,625	486,570	1,690	.....	300	890
Moca.....	1,466	13,997	15,463	42,575	120,232	.....	.....	.....	.....
Morovis.....	345	30,930	31,275	18,871	82,382	3,433	.....	.....	.....
Naguabo.....	4,563	99,900	104,463	345,780	830	.....	.....	4,500	.....
Naranjito.....	343	14,349	14,692	180	37,667	8,345	.....	.....	.....
Patillas.....	643	52,425	53,068	277,158	17,780	40	.....	.....	.....
Peñuelas.....	3,373	33,302	36,675	185,393	77,814	1,330	.....	310	.....
Ponce.....	1,828,937	2,643,463	4,472,400	2,119,543	251,363	.....	.....	355	425
Quebradillas.....	90	35,314	35,404	21,415	28,060	4,413	2,270	.....	.....
Rincon.....	545	6,189	6,734	76,214	3,980	.....	.....	.....	.....
Río Grande.....	1,917	77,293	79,210	214,655	42,778	25	.....	.....	15
Río Piedras.....	132,635	422,604	555,239	101,760	21,880	35	.....	72,858	27,975
Sabana Grande.....	140	64,227	64,367	24,139	39,124	5,796	.....	.....	.....
Salinas.....	13,739	80,192	93,931	695,607	1,806	80	.....	.....	.....
San German.....	14,262	302,370	316,632	364,720	117,008	4,777	860	.....	.....
San Juan.....	4,287,551	7,321,178	11,608,729	.....	6,801	.....	.....	.....	.....
San Lorenzo.....	860	85,806	86,656	20,145	17,852	14,638	.....	.....	.....
San Sebastian.....	2,431	62,669	65,100	14,831	347,064	50	.....	.....	.....
Santa Isabel.....	7,551	48,656	56,207	566,290	.....	.....	.....	.....	.....
Toa-Alta.....	4,028	45,377	49,405	11,388	3,059	2,185	.....	16,850	.....
Toa-Baja.....	3,965	36,584	40,549	391,225	220	.....	.....	73,157	7,100
Trujillo Alto.....	.....	15,170	15,170	4,130	1,380	.....	.....	15,485	3,000
Utudó.....	14,851	213,115	227,966	7,275	709,842	55,590	.....	1,000	.....
Vega-Alta.....	362	31,038	31,400	113,882	4,863	724	.....	12,260	.....
Vega-Baja.....	6,196	111,847	118,043	296,543	3,490	878	.....	27,852	15,400
Vieques.....	590	134,235	134,825	526,587	.....	.....	240	.....	.....
Yabucoa.....	1,030	103,853	104,883	499,738	694	6,227	.....	.....	.....
Yauco.....	10,099	439,686	449,785	340,917	255,328	8,858	.....	.....	.....
Total.....	7,315,504	20,106,180	27,421,684	16,596,632	7,163,794	1,578,176	25,005	499,342	73,850

No. 12.

ipalities and classes, for the fiscal year 1910.

August 31, 1909.]

Rural—Continued.									
Coco- nut.	Minor fruits.	Pasture.	Marsh land.	Timber and brush.	Miscel- laneous.	Rural houses.	Buildings and ma- chinery.	Total.	Total real property.
.....	\$112,607	\$117,973	\$120	\$176,791	\$14,981	\$124,981	\$62,033	\$1,085,272	\$1,159,311
\$12,705	24,271	100,811	20	14,742	6,704	37,387	219,850	759,897	774,912
7,340	52,605	119,644	698	23,794	12,379	42,492	24,840	410,212	773,892
.....	26,800	143,657	.....	29,917	4,767	17,357	7,225	296,123	338,703
60	27,632	131,516	.....	43,260	10,443	30,451	138,682	570,281	609,300
5,421	31,075	115,107	980	42,476	6,760	62,000	199,465	1,053,878	1,151,539
555	64,511	517,265	6,323	186,928	8,611	120,092	735,046	2,813,484	3,673,283
1,040	7,497	128,772	1,900	20,210	.....	24,967	163,425	611,659	704,085
.....	46,178	108,597	.....	44,361	12,960	21,518	.....	290,413	315,749
.....	71,484	149,752	84	98,625	14,322	41,883	5,160	485,045	517,430
4,020	35,308	414,834	780	88,970	3,145	107,901	324,686	1,331,889	2,184,218
26,472	92,288	277,793	675	83,976	67,698	96,027	26,670	1,145,097	1,244,362
.....	12,182	408,984	.....	52,395	5,391	77,372	758,045	1,706,141	2,383,118
240	33,602	194,347	40	71,285	295	68,409	14,080	525,664	561,834
860	17,551	459,242	3,760	25,415	14,230	44,717	269,967	1,195,864	1,368,743
.....	60,511	207,698	.....	86,205	15,921	84,984	41,580	854,610	1,144,113
.....	59,258	105,558	600	172,087	2,710	97,485	43,812	834,803	920,973
.....	38,545	135,192	.....	40,940	7,205	23,761	.....	408,447	439,870
.....	61,859	399,017	.....	103,157	135	50,117	52,172	820,768	1,014,881
.....	25,791	125,793	190	25,852	180	23,462	414,816	749,762	802,624
.....	24,735	125,940	.....	43,418	160	29,130	13,635	272,283	307,086
.....	60	60,243	900	7,322	3,935	6,370	.....	78,830	95,236
1,875	4,592	149,548	.....	12,097	.....	22,736	60,300	524,108	544,521
4,880	6,222	441,077	5,300	116,175	39,453	54,092	1,746,835	3,037,204	3,373,880
2,150	20,132	477,378	512	72,711	800	38,240	287,830	1,726,382	2,232,552
.....	69,623	117,383	1,500	54,938	4,460	58,685	120,220	770,789	821,774
.....	13,150	148,253	.....	26,932	12,123	21,341	157,859	811,845	871,845
1,060	28,556	376,040	200	63,846	14,930	55,732	1,025	609,199	638,698
2,888	8,026	435,247	1,706	29,073	50,318	86,571	238,691	1,777,756	2,226,242
95	75,128	205,206	36	50,415	5,590	64,201	9,290	515,593	559,429
60	70,242	585,097	4,721	139,887	21,790	133,310	272,466	2,317,918	2,465,407
.....	7,593	178,072	.....	12,102	1,810	11,158	72,715	592,970	752,330
180	88,171	371,788	5,310	62,648	21,074	64,949	42,870	1,072,534	1,080,159
.....	53,901	165,815	.....	97,419	4,814	139,892	67,959	1,220,982	1,373,100
.....	17,336	68,691	.....	105,279	8,965	153,054	66,906	1,075,737	1,086,155
45,200	31,042	232,784	11,987	37,183	.....	38,709	190,596	891,144	909,451
2,390	25,845	397,008	1,071	118,920	17,439	85,244	1,034,338	2,587,646	2,831,733
.....	5,015	71,933	.....	65,563	8,650	152,413	91,444	957,108	1,006,201
1,815	1,941	58,309	216	22,439	.....	5,364	159,030	398,804	426,065
9,550	52,770	343,453	745	60,168	3,938	275,095	479,100	2,300,894	4,237,644
.....	25,125	113,032	1,005	39,480	3,045	49,649	5,418	399,561	415,024
25	28,226	155,247	.....	74,602	2,925	38,295	7,415	411,421	442,696
2,800	28,082	294,846	2,865	37,723	5,607	40,814	544,749	1,308,596	1,413,059
.....	16,683	76,258	.....	36,366	1,280	15,918	3,970	196,667	211,359
1,840	7,840	187,214	.....	50,664	1,705	21,927	178,760	744,928	797,996
.....	45,686	112,776	310	89,395	6,651	60,265	42,206	622,136	658,811
.....	70,342	764,022	702	199,446	36,593	207,573	827,360	4,477,724	8,950,124
340	16,473	96,468	.....	22,146	3,438	28,032	3,195	226,250	261,654
9,098	16,402	44,221	.....	3,921	4,000	40,489	76,640	274,965	281,699
23,550	12,773	372,010	7,235	58,497	579	49,415	46,662	828,194	907,404
150	22,900	779,078	1,270	22,364	130,239	119,610	421,051	1,721,170	2,276,409
.....	63,539	97,316	220	38,938	7,423	45,442	16,911	338,848	403,215
210	47,135	501,749	620	80,221	6,445	32,505	667,545	2,033,928	2,127,854
480	85,092	188,624	505	23,554	9,955	146,621	30,330	972,526	1,289,158
.....	.....	122,495	.....	46,450	50	1,046,133	1,221,929	12,830,658	12,830,658
.....	14,541	194,015	860	30,381	547	21,286	50,100	364,365	451,021
.....	38,841	156,327	220	162,764	8,142	117,880	15,563	861,682	926,782
3,715	3,799	373,700	1,795	55,364	735	15,638	570,005	1,591,641	1,647,848
.....	30	11,691	192,933	19,943	.....	21,971	7,155	287,205	336,610
.....	1,710	162,904	3,225	17,853	4,625	40,273	112,580	814,872	855,421
.....	15,090	175,885	.....	534	9,462	27,434	161,928	415,328	430,498
.....	156,351	298,292	80	333,073	10,866	225,116	119,858	1,917,343	2,145,309
400	5,693	107,069	.....	42,938	2,590	7,662	254,880	552,961	584,361
1,200	9,605	209,932	4,165	52,224	8,020	25,373	105,265	759,947	877,990
150	8,074	456,496	3,825	111,650	510	56,570	323,700	1,487,802	1,622,627
.....	8,059	291,804	.....	32,705	.....	24,093	316,270	1,179,590	1,284,473
.....	179,286	408,345	945	114,940	14,551	168,969	2,015,303	3,507,442	3,957,227
174,844	2,444,673	16,304,875	80,221	4,382,407	755,469	4,342,519	16,486,245	70,908,052	98,329,736

EXHIBIT No. 13.

Total assessed value of personal property, by municipalities and classes, for the fiscal year 1910.

[Corrected to August 31, 1909.]

Municipality.	Money.	Merchandise.	Cattle.	Horses.	Mules.	Pigs.	Sheep.	Vessels.	Other personal property.	Total personal property.	Grand total, real and personal property.
Adjuntas.....	\$1,414	\$19,225	\$11,127	\$11,222	\$7,380	\$622	\$108	.....	\$4,200	\$55,298	\$1,214,609
Aguada.....	121,636	33,834	33,834	7,233	68	68	7	\$20	12,432	207,154	982,066
Aguadilla.....	5,870	128,960	40,746	14,462	60	408	122	3,742	17,404	211,774	985,666
Aguas Buenas.....	30	7,780	19,792	3,877	70	23	.....	.....	2,648	34,220	372,923
Aibonito.....	2,860	30,939	33,205	7,559	160	78	13	.....	37,440	112,238	781,538
Añasco.....	.....	40,057	37,802	6,764	720	62	6	33	36,910	122,370	1,273,909
Arcebo.....	26,878	351,143	95,971	34,882	2,265	518	101	4,541	641,285	1,157,584	4,830,867
Barrio.....	22,822	53,805	53,306	8,376	.....	23	52	6,270	29,347	1,174,001	4,938,086
Barranquitas.....	542	5,953	22,888	5,965	50	69	1	.....	2,035	37,533	353,282
Barros.....	80	7,305	14,953	5,465	965	268	15	.....	1,229	30,280	547,710
Bayamon.....	16,341	121,151	107,955	28,371	934	789	152	17,125	146,839	439,657	2,623,875
Cabo-Rojó.....	6,157	26,652	100,532	12,619	.....	395	379	.....	11,911	159,040	1,403,402
Caguas.....	30,333	197,045	113,511	16,075	.....	157	48	385	267,844	627,103	3,010,221
Camuy.....	.....	12,764	52,493	12,710	90	414	62	.....	10,620	90,633	90,633
Carolina.....	3,755	39,037	171,589	23,889	255	163	250	200	34,765	273,903	1,642,646
Cayey.....	54,447	98,706	44,719	16,075	3,837	180	29	.....	35,019	253,012	1,397,125
Ciales.....	.....	12,589	21,693	12,111	5,690	130	29	.....	13,470	65,812	1,986,785
Cidra.....	300	4,520	23,957	7,278	38	38	.....	.....	1,120	37,463	477,333
Coamo.....	7,987	43,584	126,269	30,080	9,618	250	182	.....	19,840	237,810	1,252,691
Comerio.....	2,184	15,662	22,129	7,694	1,609	64	.....	.....	13,983	63,325	1,865,949
Corozal.....	500	10,494	45,089	9,123	455	306	22	.....	2,241	68,230	375,316
Culebra.....	.....	2,545	25,177	2,479	.....	39	55	350	41,038	31,612	126,848
Dorado.....	10,171	139,035	33,955	8,967	640	73	182	170	41,038	93,626	638,147
Fajardo.....	23,637	223,290	108,042	24,081	527	261	46	14,051	52,095	348,309	3,722,189
Guayama.....	1,780	17,295	126,234	26,713	1,511	160	137	270	69,510	462,462	2,695,014
Guaynilla.....	1,186	20,875	45,448	8,761	1,793	136	35	1,430	18,527	95,205	916,979
Guabo.....	.....	82,918	8,927	8,927	257	257	16	.....	4,031	91,664	963,509
Hatillo.....	4,180	140,478	83,918	17,905	735	349	20	.....	335,290	112,071	750,769
Humacao.....	17,501	158,596	158,596	27,844	450	391	140	2,400	681,082	681,082	2,907,322
Isabela.....	71,286	116,019	68,330	15,174	10	491	64	20	3,314	108,022	2,907,451
Juana Díaz.....	10,795	11,246	116,019	24,735	5,083	172	640	60	3,607	261,266	2,726,673
Juncos.....	5,737	112,071	83,927	7,825	.....	92	39	.....	372,888	579,689	1,332,019
Lajas.....	590	99,229	99,229	13,572	70	357	276	.....	13,513	135,697	1,215,856
Lares.....	870	29,325	29,325	14,577	3,683	481	71	.....	13,296	83,338	1,456,438
Las Marias.....	385	3,095	4,394	16,929	3,583	132	156	.....	1,873	21,540	1,207,704
Loriza.....	5,183	11,632	80,612	7,720	80	132	105	280	274,676	380,631	1,998,062
Manatí.....	73,799	94,569	97,159	23,135	2,310	144	41	.....	75,321	309,678	3,201,411

Maricao.....	800	3,742	4,431	6,397	3,450	84	8	.....	6,623	25,535	1,031,736
Maunabo.....	555	17,278	31,273	4,811	.....	22	4	.....	7,205	61,148	487,213
Maguez.....	112,549	594,619	51,859	23,318	1,874	119	106	10,251	295,579	1,090,274	5,327,918
Moca.....	1,240	3,707	22,284	7,299	217	91	57	.....	4,688	39,583	454,907
Morovis.....	1,870	1,830	36,489	9,029	1,210	75	4	.....	677	50,184	492,880
Naguabo.....	7,692	34,745	107,138	27,074	80	102	77	2,237	66,721	245,866	1,658,925
Naranjito.....	.....	1,110	21,593	6,390	115	164	15	.....	410	29,797	241,156
Patillas.....	500	29,941	55,834	10,994	158	72	.....	.....	47,636	145,135	943,131
Pefuelas.....	150	7,204	33,967	7,298	1,445	147	49	.....	9,492	59,752	718,563
Ponce.....	504,772	1,522,320	157,856	39,753	17,340	194	92	50,105	658,622	2,951,054	11,901,178
Quebradillas.....	.....	8,800	33,704	8,492	1,102	230	81	.....	4,575	56,984	318,638
Rincon.....	100	7,085	23,941	4,930	.....	149	.....	100	5,425	41,730	323,429
Rio Grande.....	6,338	38,994	118,393	19,800	90	189	13	60	9,319	193,196	1,100,600
Rio Piedras.....	3,700	62,739	178,656	28,861	2,525	112	189	.....	44,081	320,863	2,597,272
Sabana Grande.....	3,381	10,545	38,886	6,807	475	233	237	40	3,629	64,233	467,448
Salinas.....	4,466	26,167	165,229	22,279	1,543	169	477	.....	109,644	329,974	2,457,828
San German.....	22,110	150,523	85,911	14,472	610	322	105	.....	90,021	364,074	1,653,232
San Juan.....	709,651	2,482,596	1,700	8,517	.....	.....	.....	151,090	3,228,744	6,582,298	19,412,956
San Lorenzo.....	3,500	22,651	93,345	10,772	.....	201	35	.....	1,790	132,294	583,315
San Sebastian.....	1,040	21,687	30,394	13,317	1,130	182	17	10	4,459	72,226	999,008
Santa Isabel.....	1,850	25,750	62,296	11,599	.....	148	71	75	258,307	68,485	1,906,155
Toa-Baja.....	160	16,146	43,581	5,881	50	137	4	.....	9,564	88,611	944,032
Toa-Alta.....	678	23,543	46,208	5,747	2,420	30	21	.....	9,964	90,128	520,626
Trujillo Alto.....	.....	2,468	72,205	12,111	750	48	.....	.....	2,546	146,830	2,292,139
Utuado.....	1,570	53,172	33,759	24,476	11,136	637	146	.....	21,934	97,409	681,770
Vega-Alta.....	1,565	15,553	27,594	6,421	15	161	75	.....	47,025	104,172	982,162
Vega-Baja.....	4,208	34,903	41,220	9,747	396	234	52	.....	13,412	342,236	1,964,863
Vieques.....	4,412	55,667	183,518	14,388	105	68	222	7,085	80,171	315,198	1,590,671
Yabucoa.....	4,632	52,661	158,798	14,816	.....	310	75	.....	183,906	845,498	4,802,725
Yauco.....	34,206	348,002	64,612	19,803	5,709	384	115	790	371,877	.....	.....
Total.....	1,885,821	7,840,121	4,325,599	938,822	110,520	13,888	5,957	273,800	8,141,885	23,536,413	121,866,149

EXHIBIT No. 14.

Number of acres and head of live stock for the fiscal year 1910.

[Corrected to August 31, 1909.]

Municipality.	Real property.										Personal property.								
	Cane.	Coffee.	Tobacco.	Pas- ture.	Cot- ton.	Orange.	Cocoa- nut.	Minor fruit.	Pine- apples.	Marsh land.	Timber and brush.	Miscella- neous.	Total.	Cattle.	Horses.	Mules.	Pigs.	Sheep.	Total.
Adjuntas.....	166	9,391	40	7,943	.....	15	.....	4,842	.....	15	18,510	823	41,745	454	367	188	163	79	1,251
Aguada.....	3,600	726	48	7,411	.....	.....	204	1,340	.....	4	1,871	524	15,728	945	250	.....	15	7	1,217
Aguadilla.....	1,400	132	72	9,674	71	.....	129	3,212	.....	68	4,358	750	19,926	1,800	598	2	182	77	2,659
Aguas Buenas.....	13	1,768	237	10,348	.....	.....	.....	1,441	.....	.....	4,770	352	18,929	769	158	2	7	.....	2,936
Aibonito.....	12	2,312	1,937	8,772	1	.....	3	1,305	.....	53	4,613	420	19,375	1,431	310	27	24	10	1,782
Afiasco.....	4,780	4,143	.....	7,425	.....	.....	65	1,513	.....	.....	4,984	571	23,534	892	219	41	183	63	1,165
Arcebo.....	8,246	3,029	270	25,267	2	1,016	10	3,474	31	683	31,224	82	73,334	3,465	1,416	41	12	52	1,935
Arroyo.....	2,234	134	.....	4,965	.....	.....	26	2,427	.....	190	1,247	.....	9,043	1,573	298	.....	1	.....	1,935
Barranquitas.....	35	562	638	9,872	.....	.....	.....	2,689	.....	.....	5,764	543	20,103	1,115	238	.....	26	1	1,381
Barrios.....	2	3,137	293	14,877	.....	.....	120	5,300	.....	14	13,972	965	38,560	1,785	258	42	68	1	1,381
Bayamon.....	3,552	552	77	22,463	.....	1,387	.....	1,956	.....	39	8,900	182	39,338	4,908	1,220	13	153	71	6,365
Cabo-Bojo.....	5,645	79	10	16,522	52	20	380	4,823	110	135	10,648	1,878	40,192	4,031	1,533	.....	194	253	5,011
Caguas.....	2,211	374	2,303	19,084	40	.....	.....	2,176	.....	.....	9,687	97	35,972	4,242	661	.....	63	44	5,112
Canmay.....	1,737	1,193	275	9,841	34	.....	4	1,630	.....	8	10,294	67	25,083	1,986	542	27	156	56	2,767
Carolina.....	4,294	64	1	19,191	.....	.....	18	784	.....	372	2,491	277	30,300	2,016	884	11	73	69	7,603
Cavey.....	15	3,635	1,892	11,253	.....	.....	.....	2,919	.....	40	23,984	134	40,478	2,016	544	77	54	24	2,715
Ciales.....	45	6,239	1,702	10,906	.....	.....	.....	2,337	.....	.....	4,746	198	20,672	1,066	408	127	34	23	2,514
Cidra.....	27	736	1	30,094	.....	.....	.....	3,479	.....	.....	10,342	20	48,192	1,106	293	5	13	.....	1,417
Comerio.....	696	3,560	1,854	8,700	.....	.....	.....	1,534	.....	35	3,496	.....	16,694	1,176	270	.....	118	170	6,848
Comerio.....	4	986	13	13,008	.....	.....	.....	1,793	.....	.....	7,082	10	22,892	2,272	413	13	144	17	2,859
Culebra.....	92	894	.....	3,619	.....	.....	.....	6	.....	300	1,504	253	5,114	1,531	130	2	15	34	1,712
Dorado.....	2,973	125	.....	7,642	.....	258	25	358	.....	.....	9,946	586	12,885	1,411	440	7	11	106	1,975
Fajardo.....	8,209	2	.....	22,199	.....	100	95	355	.....	265	9,946	68	39,019	4,545	1,042	16	93	32	5,355
Guayama.....	7,050	1,532	23	21,241	.....	.....	46	1,012	.....	120	7,927	409	17,062	1,894	45	53	63	69	5,593
Guayanilla.....	1,828	2,403	34	6,635	.....	.....	.....	2,677	.....	546	9,126	226	24,158	1,622	313	53	53	15	2,083
Guarabo.....	1,643	263	2,870	8,157	.....	.....	.....	758	.....	.....	3,145	539	25,303	2,964	567	17	36	15	3,588
Hatillo.....	391	474	.....	14,057	1	.....	14	1,141	.....	11	8,252	941	42,055	7,593	1,069	17	165	93	8,938
Humacao.....	10,324	52	1,979	25,860	2	.....	28	555	.....	121	2,183	541	42,055	7,593	1,069	17	165	93	8,938
Isabela.....	1,092	680	.....	11,108	445	.....	23	3,028	.....	9	10,014	133	59,258	2,634	560	1	189	34	3,418
Juana Diaz.....	7,925	3,772	15	30,463	.....	.....	2	445	.....	783	12,487	78	16,133	4,339	1,560	164	78	101	5,737
Juncos.....	2,245	15	2,005	9,972	40	.....	3	4,378	.....	542	6,501	78	35,697	4,098	765	.....	42	23	2,993
Lajas.....	5,146	130	.....	11,813	.....	308	.....	3,262	.....	.....	10,548	539	38,084	171	253	107	172	53	5,740
Lares.....	61	11,858	3	11,813	.....	.....	.....	876	.....	.....	10,673	331	30,468	171	253	107	44	79	1,654
Las Matias.....	50	13,378	3	4,849	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Lota.....	2,675	1,464	373	15,056	23	1,429	10	811	1,167	53	1,618	4,419	27,593	3,684	1,240	2	105	43	5,074
Maradi.....	6,942	1,335	123	16,962				32	1,573		188	17,004	27,555	3,539	1,846	27	54	16	4,500
Mamapo.....	2,078	10,774	16	4,045				49	793		42	6,127	22,553	1,177	218	58	23	4	1,342
Mayaguez.....	6,325	8,938	15	14,579			3	141	1,808	9	52	4,319	11,009	1,016	209	51	58	32	2,853
Moca.....	2,881	2,881		9,713					1,808		276	6,885	31,910	1,808	290	12	34	34	2,145
Morovis.....	281	1,579	85	9,507				1	1,386		327	10,759	23,919	1,709	309	29	34	4	5,576
Naguabo.....	6,230	1,128	335	14,462			100	56	1,999			4,435	20,000	4,517	977	3	56	44	2,154
Naranjito.....	3,045	335	2	12,597				42	1,184			8,978	23,517	1,094	288	4	35	6	2,104
Padillas.....	13,580	1,874	32	7,348			10		2,423		28	13,249	26,929	1,176	277	38	96	34	1,593
Pentelhas.....	12,219	5,743	30	30,203			4		3,070	52	216	18,344	72,072	4,529	1,217	124	94	69	6,093
Ponce.....	483	670	182	5,975	112			8	816			3,344	1,196	1,407	328	14	91	54	1,894
Quebradillas.....	1,089	85		4,390				172	558			531	1,165	1,407	175				1,894
Rincon.....	3,262	1,598	1	20,789				375	1,735		1,042	9,383	37,211	4,775	840	2	69	8	5,494
Rio Grande.....	1,530	392	1	23,065			835	1	1,067	225	190	1,346	30,055	5,754	883	21	26	50	2,734
Santa Isabel.....	4,989	843	174	7,704					3,491		140	5,976	13,027	2,077	922	15	26	218	2,734
Subana Grande.....	7,211	58	4	25,505				3	2,123		32	7,553	42,553	6,610	780	29	71	184	7,693
Salinas.....	4,367	2,625	101	13,773	30			6	4,189		251	3,042	28,839	3,287	944	13	170	55	4,069
San German.....			9	961											181				4,967
San Juan.....	494	571	314	21,610					1,069		86	6,543	30,776	4,540	586		91	36	4,094
San Lorenzo.....	234	7,698	3	12,567					2,364		26	18,352	41,677	1,494	558		78	9	2,164
San Sebastian.....				12,266				51	98		438	4,593	22,370	2,087	392	25	48	41	2,568
Santa Isabel.....								2	785			2,282	13,027	1,841	253	1	17	4	2,198
Toa-Baja.....	3,669	13	38	11,268			466		713	54	572	1,594	13,680	1,917	185	15	13		2,143
Trujillo Alto.....	101	28		6,592			243		230	30		67	12,087	2,668	398	5	21		2,092
Utuado.....	107	17,428	1,111	10,724			109		8,927		16	45,252	96,286	1,556	880	250	104		3,040
Vega-Alta.....	1,043	146	40	4,827			553		385			7,705	14,965	1,002	227	1	62	9	2,298
Vega-Baja.....	3,263	119	55	10,491			344		762	25	1,191	8,890	23,364	1,798	381	4	27	26	2,271
Yabucoa.....	3,635	30	120	16,575				12	439			6,304	26,103	2,442	703		132	56	3,523
Yauco.....	2,554	5,429	226	25,828				3	8,018		572	16,055	59,464	2,755	857	121	26	106	3,895
Vieques.....	8,317			16,305	6				200		765	5,649	31,497	6,523	510	5	29	81	7,148
Total.....	178,984	152,385	23,026	892,314	853	8,161	2,943	127,237	589	12,421	547,547	1,972,204	169,789	36,306	2,321	5,047	3,217		216,680

EXHIBIT No. 15.

Average value per acre and per animal for the fiscal year 1910.

[Corrected to August 31, 1908.]

Municipality.	Real property.										Personal property.							
	Cane.	Coffee.	To- bacco.	Pas- ture.	Cotton.	Orange.	Cocoa- nut.	Minor fruit.	Pine- apples.	Marsh land.	Timber and brush.	Miscel- laneous.	Total.	Cattle.	Horses.	Mules.	Pigs.	Sheep.
Adjuntas.....	\$74.88	\$48.96	\$77.50	\$14.85	.....	\$53.33	.....	\$23.26	.....	\$8.00	\$9.55	\$18.20	\$21.52	\$24.51	\$30.58	\$39.26	\$3.82	\$1.37
Aguada.....	86.96	40.63	17.83	13.60	.....	.....	\$62.28	18.11	.....	5.00	7.88	12.79	31.96	35.80	28.93	.....	4.53	1.00
Aguadilla.....	82.08	28.23	20.07	12.37	\$19.65	.....	56.90	16.38	.....	10.26	5.46	16.51	17.21	22.64	24.19	30.00	2.24	1.59
Aguas Buenas.....	78.46	32.68	32.05	13.88	.....	.....	.....	18.60	.....	.....	6.27	13.54	14.35	25.74	24.54	35.00	3.29	.....
Aibonito.....	35.83	36.41	53.48	14.99	40.00	.....	20.00	20.17	.....	.....	9.38	24.86	20.70	23.20	24.38	22.86	2.58	1.30
Añasco.....	82.89	46.91	.....	15.50	.....	.....	83.40	20.34	.....	18.49	8.52	11.84	33.67	42.38	30.89	26.67	3.25	2.00
Arcebo.....	120.34	40.27	37.41	20.47	30.00	46.06	55.50	18.57	\$92.26	9.26	5.99	105.01	26.70	27.70	24.63	55.25	2.83	1.60
Arroyo.....	115.67	40.51	40.00	11.00	.....	.....	40.00	30.35	.....	10.00	16.21	.....	46.80	33.89	28.11	.....	1.92	1.00
Barranquitas.....	37.42	42.25	49.76	11.07	.....	.....	.....	17.17	.....	.....	7.69	23.86	13.37	20.52	25.18	50.00	2.65	1.00
Barros.....	60.00	28.87	32.47	10.07	.....	.....	.....	13.49	.....	6.00	7.09	14.39	11.36	19.06	21.18	22.98	3.94	2.14
Bayamon.....	67.74	34.57	52.86	18.47	.....	56.73	33.50	18.05	88.91	20.00	10.00	17.28	22.86	22.00	23.25	71.85	5.16	2.14
Cabo-Rojó.....	82.48	30.41	44.00	16.81	20.00	200.00	69.66	19.13	.....	5.00	7.88	36.05	25.44	24.94	23.08	.....	2.04	1.50
Caguas.....	86.10	35.69	30.59	21.43	40.00	.....	69.00	20.61	.....	5.00	6.92	4.40	17.67	26.43	23.45	58.14	2.65	1.10
Caney.....	50.58	37.02	34.27	19.74	56.17	.....	47.78	22.39	.....	10.11	10.20	51.37	32.05	26.13	27.02	23.18	2.23	3.62
Carolina.....	83.24	41.48	20.00	23.93	.....	.....	.....	21.03	.....	15.00	7.17	20.22	17.13	23.52	29.54	49.83	3.82	1.26
Cayey.....	40.00	69.88	54.47	18.45	.....	.....	.....	20.30	.....	.....	8.62	36.38	18.60	21.66	24.83	50.00	2.90	1.07
Ciales.....	43.44	55.33	45.97	15.11	.....	.....	.....	16.35	.....	.....	9.97	6.75	14.91	24.69	25.57	35.62	2.11	.....
Cidra.....	49.40	33.42	80.40	12.39	.....	.....	.....	17.78	.....	5.42	7.39	300.00	18.69	23.84	26.35	32.18	2.60	1.61
Coamo.....	25.00	42.61	49.38	14.35	.....	.....	.....	13.80	.....	.....	6.13	16.00	10.03	19.85	22.09	35.00	3.20	1.29
Comerio.....	41.90	34.56	39.15	9.08	.....	.....	.....	10.00	.....	3.00	7.82	15.55	14.16	16.44	19.06	10.00	2.60	1.58
Corozal.....	.....	.....	.....	16.04	.....	56.43	75.00	12.82	.....	.....	8.00	.....	34.23	24.06	20.37	91.42	6.63	1.44
Culebra.....	86.03	21.04	21.00	19.56	.....	300.00	51.37	17.33	.....	20.00	11.08	67.33	29.61	25.90	23.11	32.94	2.81	1.58
Dorado.....	72.25	10.00	25.00	19.87	.....	.....	.....	17.83	.....	4.27	9.05	11.76	35.89	27.77	29.88	33.58	4.00	1.99
Fajardo.....	101.41	72.54	25.00	22.47	.....	46.73	.....	19.83	.....	2.74	5.70	10.90	24.50	28.01	27.99	33.83	2.15	1.06
Guayama.....	122.48	49.32	45.59	17.69	.....	.....	.....	26.00	.....	.....	8.56	53.64	37.07	27.81	24.52	22.00	2.73	1.06
Guayanilla.....	81.55	41.80	100.06	18.17	50.00	.....	75.71	17.34	.....	18.18	7.73	27.69	21.83	28.31	31.57	43.24	9.69	5.00
Gurabo.....	73.61	41.48	45.66	26.75	.....	.....	.....	25.02	.....	14.10	13.52	53.47	34.54	20.62	26.05	25.00	2.37	1.51
Hatillo.....	68.12	32.92	110.92	16.53	20.00	.....	103.14	14.46	.....	6.03	5.03	42.03	16.07	25.94	27.10	10.00	2.60	1.88
Humacao.....	48.89	30.56	36.19	18.47	28.24	.....	38.00	21.42	.....	.....	11.20	27.79	32.27	26.95	23.45	30.99	2.20	6.43
Isabela.....	112.79	51.89	46.80	19.21	.....	.....	30.00	23.21	.....	.....	9.39	23.21	31.56	30.42	29.08	.....	2.19	1.70
Juana Díaz.....	57.47	89.38	17.86	17.86	62.50	.....	60.00	20.13	.....	9.79	9.63	52.29	27.02	21.53	17.74	23.33	1.80	1.66
Juncos.....	79.13	32.67	31.00	20.06	.....	.....	.....	16.52	.....	.....	9.24	8.93	26.60	22.28	25.62	34.44	2.80	1.34
Lajas.....	60.00	57.97	30.00	14.04	.....	50.00	.....	19.79	.....	.....	9.56	27.08	28.09	25.70	31.34	33.49	3.00	1.97
Lares.....	71.40	47.57	40.00	14.17	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Las Marías.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Loiza.....	82.14	48.06	34.98	15.46	.....	50.00	55.73	26.60	.....	7.41	8.41	23.99	21.88	13.49	40.00	2.99	2.44
Manati.....	133.54	45.32	44.02	23.41	.....	58.75	74.69	16.43	120.85	5.70	6.99	31.60	27.45	26.78	85.56	2.67	2.56
Maricao.....	61.00	52.13	.....	15.48	.....	.....	.....	14.72	.....	10.70	10.85	21.29	25.03	29.34	59.48	1.89	.....
Manabo.....	69.64	59.68	20.31	14.16	.....	37.04	37.04	20.72	.....	5.14	5.05	31.62	30.78	23.02	1.69	2.89	1.00
Mayaguez.....	91.78	54.44	112.67	23.56	.....	100.00	67.73	17.84	98.89	14.33	14.18	42.47	27.32	29.37	36.75	2.05	3.31
Moca.....	51.61	46.58	.....	11.64	.....	.....	.....	17.84	.....	3.64	5.73	15.69	20.90	28.07	18.08	2.68	1.68
Morovis.....	67.16	52.17	40.39	16.33	.....	50.00	50.00	20.37	.....	8.76	8.50	15.29	21.35	24.47	41.72	2.21	1.00
Naguabo.....	55.50	48.82	.....	20.67	.....	45.00	.....	28.11	.....	.....	8.50	20.46	26.88	27.08	40.00	2.83	1.75
Naranjito.....	60.00	33.39	24.91	10.04	.....	.....	.....	14.09	.....	.....	6.76	14.71	19.74	27.19	38.33	2.98	2.50
Patillas.....	91.02	33.23	20.00	15.50	.....	.....	.....	16.16	.....	.....	5.64	4.86	21.33	27.21	39.50	2.06	.....
Pefuelas.....	117.33	41.52	41.56	25.30	.....	31.00	43.81	18.85	.....	11.07	5.64	17.37	23.71	27.08	38.33	2.23	1.44
Ponce.....	173.46	43.75	.....	15.35	.....	88.75	.....	18.85	8.17	3.25	10.87	12.97	34.85	32.66	139.84	2.62	1.33
Quebradillas.....	44.34	41.88	24.24	16.15	20.26	.....	42.50	20.19	.....	6.75	7.38	100.00	22.03	25.81	78.71	3.63	1.50
Rincon.....	69.98	46.72	.....	10.07	.....	.....	52.80	19.11	.....	6.94	6.23	16.69	26.11	25.31	45.00	2.73	1.63
Rio Grande.....	65.80	26.77	25.00	17.88	.....	.....	62.80	17.35	30.00	6.94	6.23	16.69	26.11	25.31	45.00	2.73	1.63
Rio Piedras.....	66.51	55.82	35.00	33.73	.....	.....	62.80	17.35	30.00	6.94	6.23	16.69	26.11	25.31	45.00	2.73	1.63
Sabana Grande.....	55.40	46.41	33.31	12.63	.....	87.26	150.00	18.68	124.33	1.57	6.52	14.09	18.72	31.66	31.66	2.45	1.09
Salinas.....	96.46	31.14	20.00	19.67	.....	.....	70.00	22.21	.....	19.38	10.62	31.27	24.96	28.56	53.20	2.38	2.46
San German.....	83.52	44.56	47.30	13.70	28.67	.....	80.00	20.31	.....	2.01	7.74	21.93	27.59	26.14	46.92	1.89	1.91
San Juan.....	755.67	231.52	.....	.....	.....	.....	.....	.....	.....	.....	7,741.66	180.06	19.77	47.06	.....	.....	.....
San Lorenzo.....	40.77	31.26	46.61	8.97	.....	.....	.....	13.60	.....	10.00	4.64	9.52	21.50	23.06	44.80	2.20	97
San Sebastian.....	63.58	45.08	16.66	12.43	.....	.....	.....	17.15	.....	8.46	8.87	17.47	20.34	23.87	44.80	2.33	1.89
Santa Isabel.....	113.50	.....	.....	30.46	.....	.....	72.84	38.86	.....	4.09	12.20	44.94	29.84	26.56	50.00	3.08	1.73
Toa Alta.....	102.69	40.78	57.50	17.12	.....	36.15	15.00	14.89	.....	8.73	8.73	17.17	23.67	25.24	50.00	2.91	1.00
Toa Baja.....	105.63	16.92	.....	24.71	.....	76.20	.....	7.43	131.48	5.64	11.49	128.47	24.10	31.06	161.33	2.31	1.61
Trujillo Alto.....	40.89	49.26	.....	16.49	.....	63.72	.....	21.16	100.00	.....	7.97	52.28	18.69	30.43	1.50	2.29	.....
Utuado.....	67.99	40.73	50.03	12.43	.....	10.00	.....	17.51	100.00	5.00	7.36	7.07	15.99	27.69	44.54	2.54	1.40
Vega Alta.....	100.18	33.30	18.00	22.18	.....	22.16	100.00	12.67	616.00	3.49	5.57	19.40	27.53	26.58	15.00	2.59	12.50
Vega Baja.....	90.88	29.32	15.96	28.01	.....	80.96	100.00	12.67	616.00	3.49	5.57	19.40	27.53	26.58	15.00	2.59	12.50
Vieques.....	63.31	.....	.....	.....	40.00	.....	50.00	31.05	.....	5.00	19.76	35.20	28.13	28.91	21.00	2.34	2.74
Vieques.....	88.68	23.13	51.80	17.60	.....	.....	.....	18.25	.....	5.18	5.18	28.20	24.07	21.07	21.07	2.34	1.33
Yabucoa.....	133.48	47.03	39.19	15.81	.....	.....	22.22	19.21	.....	1.65	6.90	110.23	23.62	22.40	47.18	4.46	1.08
General average.....	92.73	47.01	68.54	18.27	29.11	61.19	59.41	19.21	125.28	6.46	8.00	29.35	25.39	25.86	47.62	2.75	1.85

EXHIBIT No. 16.

Amount and per cent of general property tax of 1 per cent remaining uncollected June 30, 1910.

Municipality.	Amount uncollected June 30, 1910, pertaining to fiscal year—										Per cent uncollected June 30, 1910, pertaining to fiscal year—							
	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	1907-8.	1908-9.	1909-10.	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.	1906-7.	1907-8.	1908-9.	1909-10.
Adjuntas.....	\$23.60	\$37.77	\$106.16	\$146.66	\$110.22	\$118.91	\$130.56	\$172.98	\$395.51	0.2	0.3	0.8	1.1	0.9	1.	1.1	1.4	5.7
Aguada.....	5.48	5.48	5.48	5.46	7.72	8.06	10.34	14.93	35.85	.1	.1	.1	.1	.2	.2	.2	.3	.6
Aguadilla.....																		
Aguas Buenas.....	2.12	2.10	2.12	4.08	3.10	2.10	13.20	15.88	17.20	(a)	(a)	(a)	.1	.1	.1	.3	.4	.5
Albionito.....								12.00									.2	
Añasco.....										(a)	(a)	(a)	(a)					
Arecibo.....	2.85	1.76	2.92	.60														
Arroyo.....																		
Barranquitas.....																		
Barros.....	6.67	7.50	131.08	132.28	134.96	150.16	139.48	150.83	385.06	.1	.1	(a)	(a)	(a)	(a)	(a)	.2	.2
Bayamon.....	1.52	6.12	6.12	13.82	13.82	21.04	112.95	24.25	25.79	(a)	(a)	(a)	(a)	(a)	2.7	2.5	2.7	7.1
Cabo-Rojó.....	11.56	9.59	28.90	30.00	29.00	32.00	29.71	.96	27.66	.1	.1	.2	.2	.2	.3	.5	(a)	.2
Caguas.....		.82					2.12	4.26	5.60		(a)					(a)	(a)	(a)
Camuy.....																		
Carolina.....			.31	2.20	2.50				13.95			(a)	(a)	(a)				.1
Cayey.....									47.92									(a)
Ciales.....	15.92	21.08	21.08	2.79	2.78	2.78	25.95	32.56	20.81	.1			(a)	(a)	(a)	.3	.3	.2
Cidra.....	6.84			6.78	6.78	6.78	6.78	3.34	.02	.2	.6	.6	.2	.2	.3	.2	.1	(a)
Coamo.....				15.56				8.79	33.73				.1				.1	.3
Comerio.....																		
Corozal.....																		
Culebra.....																		
Dorado.....	24.32	29.00	29.00	29.00	29.00	29.00	29.00	28.98	33.45	.1	.1	.1	.2	.2	.2	.2	.1	.2
Fajardo.....																		
Guayama.....																		
Guayanilla.....		13.02	108.30	37.06	37.06	38.06	38.16	37.88	86.98	.1	.1	1.1	.4	.4	.4	.4	.4	.9
Gurabo.....																		
Humacao.....									28.00									.1
Isabela.....	21.86	28.25	29.36	24.36	30.48	25.48	26.48	38.71	45.19	.4	.5	.5	.4	.5	.4	.5	.7	.7
Juana Díaz.....	117.46	50.16	687.12	632.44	764.75	804.92	830.97	840.17	1,007.22	.4	.2	2.7	2.4	2.9	2.9	3.	3.7	3.9
Juncos.....	2.42	20.22	9.88		2.34	2.34	2.34	37.66	1.36	(a)	.3	.2		(a)	(a)	(a)	.5	(a)
Lajas.....			3.00	3.00	5.20	5.72	14.44	77.92	152.73			(a)	(a)	(a)	(a)	.1	.5	.1
Las Marias.....									456.95									
Loíza.....	13.56	13.12	13.14	35.18	35.18	35.64	36.24	37.20	37.02	.2	.2	.2	.4	.4	.3	.4	1.4	4.1
Manatí.....	30.10					8.88	17.76	25.08	80.09	.2					(a)	.1	1.1	4.4
Maricao.....	417.88	12.28	12.28				138.80	146.26	222.39	2.8	.1	.1				1.3	1.4	2.1
Mauabito.....																		
Mayaguez.....	798.84	411.40	486.52	264.16	42.38	169.88	238.44	255.96	544.34	1.1	.7	.9	.6	.1	.4	.5	.5	1.1

[illegible]

^a Pending less than 0.1 per cent.

Total amount uncollected June 30, 1910, pertaining to fiscal years 1901-1910, \$27,604.07. Percentage uncollected June 30, 1910, pertaining to fiscal years 1901-1910, 0.3 per cent.

EXHIBIT No. 17.

Statement of business transacted during the fiscal year ended June 30, 1910, in the bureau of the paymaster, treasury department; Charles F. Hill, paymaster.

	Checks.	Total.
Department of education:		
Salaries.....	19,654	\$775,992.23
Contingent expenses.....	921	84,724.07
Department of the interior:		
Salaries.....	2,633	130,137.38
Contingent expenses.....	11,488	329,784.15
Department of justice:		
Salaries.....	3,246	341,097.62
Contingent expenses.....	4,651	100,517.26
Health, charities, and corrections:		
Salaries.....	4,214	156,150.53
Contingent expenses.....	4,885	249,978.55
Insular police of Porto Rico:		
Salaries.....	9,246	371,333.12
Contingent expenses.....	4,636	83,387.31
Executive departments:		
Salaries.....	3,439	311,221.50
Contingent expenses.....	4,729	235,261.56
Trust funds, miscellaneous.....	3,012	1,422,083.78
Total.....	.....	4,591,669.06

EXHIBIT No. 18.

Insular loans to municipalities.

Municipality.	Date of approval of loan.	Total amount authorized and purposes for which granted.		Amount of loan received to June 30, 1910.	Amount outstanding June 30, 1910.
		Payment of indebtedness.	Public improvements.		
Fajardo.....	July 2, 1904	\$2,800.00		\$2,800.00	
Comerio.....	July 14, 1904	2,500.00		2,500.00	
Aguas Buenas.....	July 19, 1904	4,311.67		4,311.67	
Ponce.....	Sept. 9, 1904	35,000.00		35,000.00	
Vega Baja.....	Oct. 15, 1904	3,000.00		3,000.00	
Yauco.....	do.....	11,772.25		11,772.25	
Sabana Grande.....	Nov. 23, 1904	3,644.27		3,644.27	
Bayamon.....	Jan. 23, 1905	6,420.72		6,420.72	
San Sebastian.....	do.....	8,669.42		8,669.42	
Mayaguez.....	Mar. 28, 1905	12,000.00		12,000.00	
San Juan.....	May 15, 1905	2,500.00		2,500.00	
Vieques.....	May 22, 1905		\$3,000.00	3,000.00	
Total, fiscal year 1904-5.....		92,618.33	3,000.00	95,618.33	
Vega Alta.....	Aug. 12, 1905	1,000.00		1,000.00	
Adjuntas.....	Aug. 22, 1905	14,922.44	77.56	15,000.00	\$6,666.67
Rincon.....	Aug. 28, 1905	2,643.49		2,643.49	
Aguadilla.....	Sept. 14, 1905	5,943.79	6,056.21	12,000.00	
Naguabo.....	do.....	108.81	2,891.19	3,000.00	
San Juan.....	Sept. 26, 1905		15,000.00	15,000.00	
Arroyo.....	Mar. 8, 1906		4,200.00	4,200.00	
Coamo.....	Apr. 2, 1906		2,000.00	2,000.00	
Lares.....	do.....		12,000.00	12,000.00	2,400.00
Juana Diaz.....	Apr. 7, 1906	1,950.03	4,049.97	6,000.00	
Patillas.....	do.....		2,000.00	2,000.00	400.00
Toa Baja.....	May 18, 1906		1,500.00	1,500.00	900.00
Aguada.....	June 16, 1906	114.16	3,885.84	4,000.00	800.00
Aibonito.....	do.....	558.00	9,442.00	10,000.00	6,000.00
Total, fiscal year 1905-6.....		27,240.72	63,102.77	90,343.49	17,166.67
Maricao.....	June 25, 1906	1,088.00	5,912.00	7,000.00	1,400.00
Morovis.....	do.....	4,000.00		4,000.00	2,000.00
San Sebastian.....	June 26, 1906	5,500.00	4,500.00	10,000.00	2,000.00
Ciales.....	July 14, 1906	5,000.00		5,000.00	
Toa Alta.....	do.....	3,000.00		3,000.00	600.00
Añasco.....	do.....	10,000.00		10,000.00	
Aguas Buenas.....	July 30, 1906	5,000.00		5,000.00	3,000.00
Barros.....	do.....	3,000.00		3,000.00	600.00
Aguadilla.....	Aug. 11, 1906		2,000.00	2,000.00	400.00
Guayanilla.....	do.....		2,000.00	2,000.00	
Arroyo.....	do.....		2,000.00	2,000.00	
Guayama.....	Sept. 19, 1906		16,000.00	8,000.00	4,000.00
San Lorenzo.....	do.....	6,000.00		6,000.00	2,000.00
Coamo.....	Sept. 20, 1906		25,000.00	25,000.00	15,000.00
Yabucoa.....	Sept. 25, 1906		20,000.00	19,400.00	11,400.00
Manati.....	do.....	7,000.00		7,000.00	
Comerio.....	Oct. 16, 1906		750.00	750.00	
Bayamon.....	Oct. 27, 1906		20,000.00	15,084.38	7,084.38
Humacao.....	Jan. 4, 1907	2,270.44		2,270.44	
Cabo Rojo.....	Dec. 28, 1906		12,000.00	12,000.00	9,955.54
Caguas.....	Mar. 9, 1907		60,000.00	60,000.00	43,000.00
San Juan.....	Apr. 9, 1907		52,000.00	52,000.00	29,714.28
Lajas.....	do.....		6,000.00	6,000.00	3,000.00
Cidra.....	do.....		2,750.00	2,750.00	1,375.00
Mayaguez.....	Apr. 20, 1907	1,400.00		1,400.00	
Bayamon.....	May 8, 1907		10,000.00	10,000.00	7,000.00
Patillas.....	May 21, 1907		4,000.00	4,000.00	2,000.00
Vega Baja.....	May 31, 1907		5,000.00	5,000.00	3,566.76
Toa Alta.....	do.....		1,000.00	1,000.00	442.04
Las Marias.....	do.....		7,000.00	7,000.00	5,237.70
Mayaguez.....	June 10, 1907	23,000.00	12,000.00	35,000.00	21,000.00
Juana Diaz.....	do.....		10,000.00	10,000.00	4,600.86
Total, fiscal year 1906-7.....		76,258.44	279,912.00	342,654.82	180,376.56

Insular loans to municipalities—Continued.

Municipality.	Date of approval of loan.	Total amount authorized and purposes for which granted.		Amount of loan received to June 30, 1910.	Amount outstanding June 30, 1910.
		Payment of indebtedness.	Public improvements.		
Dorado.....	July 26, 1907		\$6,000.00	\$6,000.00	\$4,800.00
Salinas.....	do		10,700.00	10,700.00	5,350.00
Aguadilla.....	do		7,000.00	7,000.00	5,752.99
Santa Isabel.....	do		5,000.00	5,000.00	1,587.08
Do.....	Aug. 12, 1907		10,000.00	10,000.00	7,500.00
San German.....	do		12,000.00	12,000.00	8,400.00
Aguas Buenas.....	Sept. 3, 1907		500.00	500.00	
Cabo Rojo.....	Sept. 6, 1907		2,000.00	2,000.00	
Naguabo.....	do		2,000.00	2,000.00	
Ponce.....	do	\$14,000.00	50,000.00	64,000.00	44,800.00
Caguas.....	Nov. 5, 1907		4,000.00	4,000.00	
Fajardo.....	do		6,000.00		
Coamo.....	Dec. 4, 1907		5,000.00	5,000.00	3,750.00
Loiza.....	do		16,000.00	11,000.00	7,800.00
San Juan.....	Dec. 7, 1907		22,000.00	16,000.00	
Cayey.....	Dec. 21, 1907		35,516.13	35,516.13	31,964.52
Albionito.....	Dec. 30, 1907		3,000.00	3,000.00	2,400.00
Arecibo.....	Feb. 7, 1908		10,000.00	8,983.92	6,983.92
Guarabo.....	do		308.22	308.22	
Vieques.....	Feb. 20, 1908		1,250.00	1,250.00	
Hatillo.....	Feb. 28, 1908		1,000.00	1,000.00	500.00
Do.....	Mar. 24, 1908		1,000.00	1,000.00	500.00
Arecibo.....	do		1,500.00	1,500.00	500.00
Do.....	do		1,500.00	1,500.00	500.00
Quebradillas.....	do		250.00	250.00	125.00
Do.....	do		250.00	250.00	125.00
Patillas.....	do		1,000.00	1,000.00	600.00
Caguas.....	Mar. 28, 1908	750.00		750.00	
Camuy.....	Apr. 20, 1908		750.00	750.00	450.01
Do.....	do		750.00	750.00	400.00
Rio Piedras.....	Apr. 24, 1908		500.00	500.00	
Toa Alta.....	May 28, 1908		1,000.00	1,000.00	800.00
San Sebastian.....	June 12, 1908		3,000.00	3,000.00	1,943.82
Moca.....	June 27, 1908		1,400.00	1,400.00	
Total, fiscal year 1907-8.....		14,750.00	222,174.35	218,908.27	137,532.34
Utua.....	Oct. 20, 1908		27,300.00	27,300.00	25,300.00
San Juan.....	Dec. 7, 1908		25,000.00	25,000.00	23,000.00
Total, fiscal year 1908-9.....			52,300.00	52,300.00	48,300.00
Juncos.....	Aug. 26, 1909		3,000.00	3,000.00	
San German.....	Mar. 31, 1910		4,500.00	4,500.00	4,500.00
Total, fiscal year 1909-10.....			7,500.00	7,500.00	4,500.00
Total, fiscal years 1904-5 to 1909-10.....		210,867.49	627,989.12	807,324.91	387,875.57

EXHIBIT No. 18 A.

Insular loans to school boards.

Municipality.	Date of approval of loan.	Total amount authorized and purposes for which granted.		Amount of loan received to June 30, 1910.	Amount outstanding June 30, 1910.
		Payment of indebtedness.	Public improvements.		
Adjuntas.....	June 2, 1904	\$980.00		\$980.00	
Aguada.....	do.	408.00		408.00	
Aguadilla.....	do.	750.00		750.00	
Aguas Buenas.....	do.	355.00		355.00	
Añasco.....	do.	806.00		806.00	
Arecibo.....	do.	1,411.00		1,411.00	
Barros.....	do.	348.00		348.00	
Bayamon.....	do.	672.00		672.00	
Camuy.....	do.	1,000.00		1,000.00	
Cayey.....	do.	734.00		734.00	
Ciales.....	do.	323.33		323.33	
Comerio.....	do.	925.00		925.00	
Fajardo.....	do.	182.00		182.00	
Lajas.....	do.	550.00		550.00	
Las Marias.....	do.	675.00		675.00	
Manati.....	do.	700.00		700.00	
Maricao.....	do.	216.00		216.00	
Mayaguez.....	do.	3,680.00		3,680.00	
Morovis.....	do.	600.00		600.00	
Naguabo.....	do.	492.00		492.00	
Patillas.....	do.	394.00		394.00	
Ponce.....	do.	1,000.00		1,000.00	
Sabana Grande.....	do.	425.00		425.00	
San Lorenzo.....	do.	800.00		800.00	
Utua.....	do.	862.00		862.00	
Vega Baja.....	do.	208.00		208.00	
Total fiscal year 1904-5.....		19,496.33		19,496.33	
Aguada.....	Aug. 31, 1905	\$1,000.00	\$1,000.00	\$1,000.00	
Arecibo.....	Aug. 28, 1905	196.00	900.00	1,096.00	
Aguadilla.....	Sept. 14, 1905	1,500.00		1,500.00	
Añasco.....	Oct. 3, 1905	2,000.00		2,000.00	
Sabana Grande.....	do.	1,200.00		1,200.00	\$533.34
San German.....	do.		2,000.00	2,000.00	
Manati.....	Oct. 11, 1905	1,200.00		1,200.00	
Camuy.....	Sept. 14, 1905		3,000.00	3,000.00	
Hatillo.....	do.		3,000.00	3,000.00	
Lares.....	Mar. 26, 1906		5,000.00	5,000.00	1,000.00
Rio Piedras.....	do.		3,500.00	3,500.00	1,750.00
Coamo.....	Apr. 2, 1906		6,000.00	6,000.00	3,600.00
Naguabo.....	Apr. 9, 1906	1,000.00		1,000.00	
Toa Baja.....	May 18, 1906		1,500.00	1,500.00	900.00
Total fiscal year 1905-6.....		5,896.00	27,100.00	32,996.00	7,783.34
Arroyo.....	June 5, 1906		4,000.00	4,000.00	1,444.45
Patillas.....	Aug. 11, 1906		1,000.00	1,000.00	600.00
Bayamon.....	Aug. 17, 1906		1,000.00	1,000.00	
Humacao.....	Aug. 21, 1906	750.00		750.00	
Salinas.....	Aug. 25, 1906		8,000.00	8,000.00	4,000.00
Juana Diaz.....	Oct. 1, 1906		6,000.00	6,000.00	1,500.00
Isabela.....	do.	300.00		300.00	
Guayama.....	Oct. 24, 1906		5,000.00	5,000.00	3,000.00
Lajas.....	Feb. 25, 1907		6,000.00	5,230.40	3,230.40
San German.....	Mar. 9, 1907		1,200.00	1,200.00	1,200.00
Yauco.....	do.		8,000.00	8,000.00	4,540.82
Ponce.....	Apr. 9, 1907		50,000.00	50,000.00	21,000.00
San Juan.....	May 9, 1907		48,000.00	48,000.00	32,000.00
Santa Isabel.....	June 17, 1907		5,000.00	5,000.00	3,000.00
Total fiscal year 1906-7.....		1,050.00	143,200.00	143,480.40	75,515.67
Fajardo.....	July 2, 1907		12,000.00	2,671.65	271.65
Carolina.....	Aug. 23, 1907		200.00	200.00	
Mayaguez.....	do.		1,400.00	1,400.00	
Peñuelas.....	Mar. 7, 1908		3,500.00	2,000.00	1,300.00
San Juan.....	June 27, 1908		12,200.00	12,200.00	10,457.14
Total fiscal year 1907-8.....			29,300.00	18,471.65	12,028.79

Insular loans to school boards—Continued.

Municipality.	Date of approval of loan.	Total amount authorized and purposes for which granted.		Amount of loan received to June 30, 1910.	Amount outstanding June 30, 1910.
		Payment of indebtedness.	Public improvements.		
Arroyo.....	July 13, 1908		\$1,000.00	\$1,000.00	\$1,000.00
Cabo Rojo.....	do.....		6,000.00		
Manatí.....	do.....		6,000.00		
Caguas.....	do.....		8,000.00	8,000.00	6,400.00
Arecibo.....	July 18, 1908		30,000.00	30,000.00	27,000.00
Añasco.....	Nov. 20, 1908		1,000.00	900.00	700.00
San Juan.....	Apr. 1, 1909		13,000.00	13,000.00	11,700.00
Total fiscal year 1908-9.....			65,000.00	52,900.00	46,800.00
Total fiscal years 1904-5 to 1909-10.....		\$26,442.33	264,600.00	267,344.38	142,127.80

NOTE.—No loans approved during fiscal year 1909-10.

EXHIBIT No. 19.

Gross receipts of municipalities, detailed by sources and destination.

Items.	Total.	Ordinary funds.	Road funds.	Bond redemption and sinking funds.	On account of debt.
Totals.....	\$1,587,223.92	\$1,306,501.17	\$86,364.54	\$154,502.52	\$39,855.69
General revenues, \$1,329,937.55.					
Taxes.....	1,125,280.33				
Property taxes.....	992,315.96	766,388.53	86,364.54	139,562.89	
Tax on slaughter and sale of meat.....	131,544.85	131,544.85			
Taxes levied prior to July 1, 1901.....	1,419.52	1,419.52			
Licenses and permits.....	182,810.59				
Business licenses.....	168,789.77	168,789.77			
Dog and other licenses.....	1,258.75	1,258.75			
Permits.....	12,762.07	12,762.07			
Fines.....	16,480.80	16,480.80			
Subventions, grants, and gifts.....	529.19	529.19			
Miscellaneous.....	4,836.64	4,836.64			
Commercial revenues, \$257,286.37.					
Department services.....	41,772.88				
Maintenance of insular prisoners.....	15,160.17	15,160.17			
Transportation of patients to asylums.....	555.78	555.78			
Fees and charges.....	8,957.00	8,957.00			
Rents.....	7,162.48	7,162.48			
Sales.....	9,937.45	9,937.45			
Privileges.....	1,829.75	1,829.75			
Interest.....	17,266.87	2,327.24		14,939.63	
Public service enterprises.....	156,561.18				
Water-supply systems.....	105,765.20	105,765.20			
Electric-light plants.....	6,246.49	6,246.49			
Markets.....	22,294.08	22,294.08			
Slaughterhouses.....	3,148.01	3,148.01			
Meat shops.....	2,588.80	2,588.80			
Animal pounds.....	7,871.13	7,871.13			
Cemeteries.....	5,681.45	5,681.45			
Theaters.....	2,918.00	2,918.00			
Others.....	48.02	48.02			
Receipts on account of debt.....	39,855.69				39,855.69
Total current receipts.....	1,587,223.92	1,306,501.17	86,364.54	154,502.52	39,855.69
Cash on hand, June 30, 1909.....	926,084.38	134,107.31	28,283.23	539,718.95	223,974.89
Total available for expenditure.....	2,513,308.30	1,440,608.48	114,647.77	694,221.47	263,830.58
Total expenditures during year.....	1,468,058.64	1,277,823.17	80,389.39	66,015.00	43,831.08
Cash on hand, June 30, 1910.....	1,045,249.66	162,785.31	34,258.38	628,206.47	219,999.50

EXHIBIT No. 20.

Actual net income of municipalities by main categories (excluding operations of bond redemption trust funds and receipts on account of debt).

General revenues:	
Property taxes.....	\$852, 753. 07
Taxes levied prior to July 1, 1901.....	1, 419. 52
Tax on slaughter and sale of meat.....	131, 544. 85
Licenses and permits.....	182, 810. 59
Fines.....	16, 480. 80
Subventions, grants, and gifts.....	529. 19
Miscellaneous.....	4, 836. 64
Commercial revenues:	
Department services, including rents and sales.....	41, 772. 88
Privileges.....	1, 829. 75
Interest.....	2, 327. 24
Public-service enterprises.....	156, 561. 18
Total.....	1, 392, 865. 71

EXHIBIT No. 21.

Expenditures of municipalities by main categories.

Expenses:	
General government.....	\$305, 293. 63
Protection of life and property.....	17, 299. 89
Health conservation and sanitation.....	130, 853. 92
Highways.....	226, 365. 96
Charities and correction.....	288, 783. 89
Education.....	12, 963. 62
Recreation.....	14, 981. 90
Miscellaneous.....	3, 708. 81
Public-service enterprises.....	65, 894. 95
	\$1, 066, 146. 57
Interest.....	78, 539. 80
Outlays.....	181, 482. 33
On account of debt.....	141, 889. 94
Total.....	1, 468, 058. 64

EXHIBIT No. 22.

Detailed expenditures of municipalities.

Department or service.	Expenses.			Interest.	Outlays.	On account of debt.
	Total.	Salaries.	Other.			
Totals (\$1,468,058.64)	\$1,066,146.57	\$557,137.20	\$509,009.37	\$78,539.80	\$181,482.33	\$141,889.94
General government.....	305,293.63	251,958.32	53,335.31		47,190.97	7,091.23
Executive and finance offices.....	209,187.70	183,385.21	25,802.49		3,640.56	3,570.38
Legal services and costs.....	4,124.62	2,850.00	1,274.62			552.60
Municipal buildings.....	25,438.21	9,099.57	16,338.64		43,432.31	2,078.18
Courts.....	36,407.02	35,257.11	1,149.91		33.10	594.84
Civil register.....	22,061.67	21,366.43	695.24			284.23
Traveling expenses.....	8,074.41		8,074.41		85.00	11.00
Protection of life and property.....	17,299.89	4,244.41	13,055.48		1,472.01	1,551.50
Fire department.....	17,299.89	4,244.41	13,055.48		1,472.01	1,551.50
Health conservation and sanitation.....	130,853.92	90,405.34	40,448.58		6,964.18	5,004.92
Supervision and inspection.....	64,569.84	61,354.35	3,215.49		690.40	3,650.90
Anemia service.....	3,604.72	2,305.33	1,299.39		2.50	508.30
Sewers and sewage disposal.....	3,469.70	3,228.00	241.70			
Street cleaning and refuse disposal.....	53,059.05	23,397.66	29,661.39		2,161.25	284.53
Miscellaneous.....	6,150.61	120.00	6,030.61		4,110.03	561.19
Highways.....	226,365.96	24,177.82	202,188.14	1,033.82	49,970.72	20,644.20
Streets, sidewalks, and plazas.....	60,180.76	17,045.99	43,134.77		35,180.79	10,922.41
Street sprinkling.....	5,166.07	2,400.00	2,766.07		893.18	7.50
Street lighting.....	98,853.07	1,531.00	97,322.07		2,109.85	709.80
Vicinal and rural roads.....	62,166.06	3,200.83	58,965.23	1,033.82	11,786.90	9,004.49
Charities and correction.....	288,783.89	133,434.28	155,349.61		4,309.03	4,086.30
Outdoor poor relief.....	60,992.01	48,555.58	12,436.43			366.17
Medicines.....	56,025.68	9,336.98	46,688.70		83.00	1,169.55
Poor in institutions.....	14,062.85	2,774.90	11,287.95			250.00
Miscellaneous charities.....	3,283.51	192.00	3,091.51			41.75
Hospitals and relief stations.....	117,364.83	55,530.66	61,834.17		3,854.03	2,024.33
Jails.....	37,055.01	17,044.16	20,010.85		372.00	234.50
Education.....	12,963.62	2,657.50	10,306.12		360.04	5,713.16
Scholarships.....	8,294.41		8,294.41			
Libraries.....	3,773.09	2,657.50	1,115.59		260.04	933.00
Miscellaneous.....	896.12		896.12		100.00	4,780.16
Recreation.....	14,981.90	6,091.25	8,890.65		2,960.75	186.86
Playgrounds.....	8.04		8.04			
Music.....	10,220.41	5,399.65	4,820.76		1,262.18	58.00
Bath, bath houses, etc.....	771.62	691.60	80.02		1,698.57	
Celebrations and entertainments.....	3,981.83		3,981.83			128.86
Miscellaneous.....	3,708.81	149.57	3,559.24	77,505.98	1,373.69	86,208.04
Public-service enterprises...	65,894.95	44,018.71	21,876.24		66,880.94	11,403.73
Water-supply systems.....	34,559.42	18,582.99	15,976.43		23,225.96	10,472.76
Electric-light systems.....	3,891.99	3,025.00	866.99		732.82	
Markets.....	4,361.10	4,147.00	214.10		36,531.97	
Slaughterhouses.....	2,402.14	1,216.74	1,185.40		4,529.97	428.47
Meat shops.....	2,897.72	2,424.74	472.98		1,051.82	5.00
Animal pounds.....	1,442.04	1,277.00	165.04		84.05	8.00
Cemeteries.....	15,543.25	12,873.24	2,670.01		724.35	489.50
Theaters.....	530.01	472.00	58.01			
Others.....	267.28		267.28			

EXHIBIT No. 23.

Per cent distribution of expenditures by municipalities.

Expenses		72.62
General government.....	20.79	
Executive and finance offices.....	14.24	
Legal services and costs.....	.29	
Municipal buildings.....	1.73	
Courts.....	2.48	
Civil register.....	1.51	
Traveling expenses.....	.54	
Protection of life and property.....	1.18	
Fire department.....	1.18	
Health conservation and sanitation.....	8.91	
Supervision and inspection.....	4.40	
Anemia service.....	.24	
Sewers and sewage disposal.....	.24	
Street cleaning and refuse disposal.....	3.61	
Miscellaneous.....	.42	
Highways.....	15.42	
Streets, sidewalks, and plazas.....	4.10	
Street sprinkling.....	.35	
Street lighting.....	6.74	
Vicinal and rural roads.....	4.23	
Charities and correction.....	19.67	
Outdoor poor relief.....	4.15	
Medicines.....	3.82	
Poor in institutions.....	.96	
Miscellaneous charities.....	.22	
Hospital and relief stations.....	8.00	
Jails.....	2.52	
Education.....	.88	
Scholarships.....	.56	
Libraries.....	.26	
Miscellaneous.....	.06	
Recreation.....	1.02	
Playgrounds.....	.00	
Music.....	.70	
Bath, bath houses, etc.....	.05	
Celebrations and entertainments.....	.27	
Miscellaneous.....	.25	
Public-service enterprises.....	4.50	
Water-supply systems.....	2.35	
Electric-light systems.....	.27	
Markets.....	.30	
Slaughterhouses.....	.16	
Meat shops.....	.20	
Animal pounds.....	.10	
Cemeteries.....	1.06	
Theaters.....	.04	
Other.....	.02	
Interest.....		5.37
Outlays.....		12.35
On account of debt.....		9.66

EXHIBIT No. 24.

Receipts and payments on account of water-supply systems maintained by the municipalities.

Municipality.	Receipts.	Payments.		
		For expenses.	For outlays.	On account of debt.
Totals.....	\$105,765.20	\$34,559.42	\$23,225.96	\$10,472.76
Adjuntas.....			100.00	
Aibonito.....	1,212.14	252.50		
Arecibo.....	4,886.69	1,947.98	539.05	
Bayamon.....			25.00	
Caguas.....	3,972.33	1,157.58		5,977.91
Cayey.....	2,489.50	475.00	50.00	1,680.44
Coamo.....	2,507.73	491.36		
Guayama.....	2,032.00	425.00		
Juana Diaz.....		45.50		75.90
Manati.....			312.87	
Mayaguez.....	6,177.65	1,269.69	2,445.80	
Patillas.....	191.25	30.82	826.47	
Ponce.....	14,594.91	4,200.06	1,299.96	2,738.51
Salinas.....	211.50	376.15		
San Juan.....	65,315.69	23,093.88	5,217.26	
Utua.....	220.16	56.90	11,183.68	
Yabucoa.....	1,153.65	677.00	1,225.87	

EXHIBIT No. 25.

Receipts and expenditures, fiscal year 1909-10, cash on hand at beginning and end of year, and outstanding indebtedness, detailed by municipalities.

	Cash on hand at beginning of year.	Receipts.	Total available for expendi- ture.	Expenditures.	Cash on hand at end of year.	Indebtedness, fixed.				
						Total.	Floating.	Current.	To insular government and trust funds.	Other.
Grand total.....	\$226,084.38	\$1,587,223.92	\$2,513,308.30	\$1,408,058.64	\$1,045,249.66	\$896,910.56	\$2,465.29	\$25,671.42	\$390,569.56	\$478,204.29
Ajuntas.....	44.74	9,827.18	9,871.92	9,861.63	10.29	7,529.10	196.50	665.93	6,066.67	
General fund.....	4.70	8,956.90	8,961.60	8,952.63	8.97					
Road fund.....	40.04	870.28	910.32	909.00	1.32					
Aguaíala.....	1,752.65	7,906.36	9,659.01	6,844.17	2,814.84	800.00			800.00	
General fund.....	975.18	7,189.50	8,164.68	6,148.06	2,016.62					
Road fund.....	561.97	716.86	1,278.83	696.11	582.72					
Insular advances.....	215.50		215.50		215.50					
Aguañilla.....	3,514.00	14,430.53	17,944.53	14,920.26	3,024.27	6,867.26	403.70	225.00	6,238.56	
General fund.....	63.20	13,715.00	13,778.20	13,774.55	3.65					
Road fund.....	450.80	715.53	1,166.33	1,145.71	20.62					
Insular advances.....	3,000.00		3,000.00		3,000.00					
Aguañ Buenas.....	139.17	5,082.96	5,222.13	4,733.99	488.14	3,018.95		18.95	3,000.00	
General fund.....	107.26	4,759.90	4,867.16	4,379.23	487.93					
Road fund.....	31.91	323.06	354.97	354.76	.21					
Albonito.....	411.66	8,782.45	9,194.11	8,973.82	220.29	8,995.50		595.50	8,400.00	
General fund.....	23.72	8,212.00	8,255.72	8,206.73	28.99					
Road fund.....	387.94	570.45	958.39	767.09	191.30					
Añasco.....	191.21	11,811.23	12,002.44	11,807.59	194.85	3,356.23	1,455.51	1,900.72		
General fund.....	136.42	10,906.55	11,042.97	10,937.67	105.30					
Road fund.....	54.79	904.68	959.47	869.92	89.55					
Arecibo a.....	53,167.09	77,846.21	131,013.30	60,334.64	70,678.66	52,826.17			7,933.92	44,842.25

General fund.....	880.92	63,001.82	63,882.74	50,004.28	13,878.46			
Road fund.....	2,393.23	3,563.55	5,956.78	4,315.36	1,641.42			
Insular advances.....	1.03		1.03		1.03			
Bond-redemption tax and sinking fund.....	49,891.91	11,280.84	61,172.75	6,015.00	55,157.75			
Arroyo.....	1,903.19	10,471.98	12,375.17	9,856.35	2,518.82	1,131.94	1,089.62	42.32
General fund.....	1,671.30	9,799.84	11,471.14	9,260.81	2,210.33			
Road fund.....	231.89	672.14	904.03	585.54	308.49			
Barranquitas.....	255.44	3,981.56	4,237.00	3,817.32	419.68	50.00	50.00	
General fund.....	18.76	3,721.67	3,740.43	3,519.17	221.26			
Road fund.....	236.68	259.89	496.57	298.15	198.42			
Barros.....	1,079.81	4,936.39	6,016.20	5,003.83	1,012.37	742.69		742.69
General fund.....	616.91	4,523.92	5,140.83	4,493.05	647.78			
Road fund.....	437.97	412.47	850.44	510.78	339.66			
Insular advances.....	24.93		24.93		24.93			
Bayamon.....	6,407.80	32,555.72	\$5,973.52	33,716.53	5,258.99	14,284.38	200.00	14,084.38
General fund.....	5,578.70	30,605.47	36,184.17	31,271.51	4,912.66			
Road fund.....	513.61	1,960.25	2,473.86	2,441.02	32.84			
Insular advances.....	315.49		315.49	4.00	311.49			
Cabo Rojo ^b	970.35	12,580.40	13,550.75	10,866.90	2,683.85	13,805.54	350.00	9,955.54
General fund.....	595.40	11,526.98	12,122.38	10,074.52	2,047.86			
Road fund.....	128.16	1,053.42	1,181.58	784.33	397.25			
Insular advances.....	246.79		246.79	8.05	238.74			
Caguas.....	1,822.55	39,231.07	41,053.62	37,911.45	3,142.17	43,000.00		43,000.00
General fund.....	530.46	37,007.11	37,537.57	36,388.01	1,149.56			
Road fund.....	1,292.09	2,212.66	3,504.75	1,512.14	1,992.61			
Insular advances.....		11.30	11.30	11.30				
Camuy.....	316.58	6,303.73	6,620.31	6,431.64	188.67	860.12	10.00	850.01
General fund.....	266.98	5,827.45	6,094.43	5,950.31	144.12			
Road fund.....	49.60	476.28	525.88	481.33	44.55			
Carolina.....	8,832.13	17,200.72	26,032.85	18,009.32	8,023.53			
General fund.....	7,797.84	15,993.69	23,791.53	16,746.52	7,045.01			
Road fund.....	1,034.29	1,207.03	2,241.32	1,262.80	978.52			

^a Total of outstanding bonds \$100,000, less sum of sinking fund, \$45,366.17, and surplus of bond-redemption tax, \$9,791.58.

^b Purchase of schoolhouse, payable in 10 annual installments.

Receipts and expenditures, fiscal year 1909-10, cash on hand at beginning and end of year, and outstanding indebtedness, detailed by municipalities—Cont'd.

	Cash on hand at beginning of year.	Receipts.	Total available for expenditure.	Expenditures.	Cash on hand at end of year.	Indebtedness, fixed.			
						Total.	Floating.	Current.	To Insular government and trust funds.
Cayey.....	\$3,659.01	\$18,129.76	\$21,788.77	\$19,496.30	\$2,292.47	\$31,964.52			\$31,964.52
General fund.....	3,362.57	17,107.27	20,469.84	18,434.99	2,034.85				
Road fund.....	296.44	1,022.49	1,318.93	1,061.31	257.62				
Ciales.....	2,725.86	10,637.42	13,363.28	11,060.53	2,302.75	104.98			104.98
General fund.....	2,482.86	9,889.40	12,372.26	10,193.51	2,178.75				
Road fund.....	243.00	748.02	991.02	867.02	124.00				
Cidra.....	439.34	5,278.99	5,718.33	5,113.70	604.63	1,480.95		\$26.00	1,454.95
General fund.....	194.77	4,921.65	5,116.42	4,814.04	302.38				
Road fund.....	244.57	357.34	601.91	299.66	302.25				
Coamo.....	40.78	15,017.36	15,058.14	14,517.81	540.33	20,860.62		2,110.62	18,750.00
General fund.....	16.61	14,098.02	14,114.63	13,716.20	398.43				
Road fund.....	24.17	919.34	943.51	801.61	141.90				
Comerio.....	1,776.06	9,385.27	11,161.33	9,667.96	1,493.37	725.07			109.31
General fund.....	1,538.27	8,716.96	10,255.23	9,134.31	1,120.92				
Road fund.....	237.79	668.31	906.10	533.65	372.45				
Corozal.....	676.66	4,504.32	5,180.98	4,112.24	1,068.74				
General fund.....	593.80	4,215.04	4,808.84	4,004.10	744.74				
Road fund.....	82.86	289.28	372.14	48.14	324.00				
Dorado.....	2,476.81	5,313.29	7,790.10	5,441.43	2,348.67	4,800.00			4,800.00
General fund.....	2,439.99	4,851.76	7,291.75	5,202.58	2,089.17				
Road fund.....	36.80	461.53	498.33	238.85	259.48				
Insular advances.....	.02		.02		.02				
Fajardo.....	8,326.66	32,939.54	41,266.20	34,943.37	6,322.83				
General fund.....	5,507.94	30,249.73	35,757.67	31,281.55	4,476.12				
Road fund.....	2,818.72	2,689.81	5,508.53	3,661.82	1,846.71				

Guayama b.....	1,887.35	37,427.22	39,314.57	31,845.27	7,469.30	5,920.00	4,000.00	1,920.00
General fund.....	1,555.69	28,479.72	30,035.41	26,027.27	3,408.14			
Road fund.....	47.50	1,947.50	1,995.00	108.57	1,986.43			
Insular advances.....	284.16	7,000.00	7,284.16	5,109.43	2,174.73			
Guayanilla.....	1,767.76	7,949.20	9,716.96	8,032.27	1,684.69			
General fund.....	1,225.37	7,265.64	8,491.01	7,001.99	1,489.02			
Road fund.....	45.09	683.56	728.65	728.39	728.26			
Insular advances.....	497.30		302.02	302.02	196.28			
Gurabo.....	2,592.32	9,369.07	11,961.39	7,491.31	4,470.08			
General fund.....	1,624.06	8,665.87	10,289.93	6,999.17	3,290.76			
Road fund.....	968.26	703.20	1,671.46	492.14	1,179.32			
Hatillo.....	190.85	6,370.18	6,561.03	6,359.13	201.90	1,085.21	1,085.21	
General fund.....	116.81	5,828.73	5,945.54	5,874.54	71.00			
Road fund.....	74.04	541.45	615.49	484.59	130.90			
Humacao.....	16,054.76	32,559.10	48,613.86	43,592.87	5,020.99			
General fund.....	12,098.90	30,429.66	42,528.56	37,811.51	4,717.05			
Road fund.....	3,955.86	2,129.44	6,085.30	5,781.36	303.94			
Isabela.....	45.55	7,042.37	7,087.92	6,690.05	397.87			
General fund.....	45.55	6,549.39	6,594.94	6,197.07	397.87			
Road fund.....		492.98	492.98	492.98				
Juana Diaz.....	318.14	23,010.88	23,329.02	19,496.86	3,832.16	4,800.86	4,600.86	
General fund.....	318.14	21,018.39	21,336.53	17,504.37	3,832.16			
Road fund.....		1,992.49	1,992.49	1,992.49				
Juncos.....	527.03	20,826.03	21,353.06	20,295.21	1,057.85	1,404.71	1,404.71	
General fund.....	3.85	16,526.77	16,540.62	16,156.31	384.31			
Road fund.....	523.18	1,289.26	1,812.44	1,139.10	673.34			
Insular advances.....		3,000.00	3,000.00	2,999.80	.20			
Lajas.....	7,278.21	10,005.99	17,284.20	10,443.47	6,840.73	3,000.00	3,000.00	
General fund.....	1,290.96	9,127.29	10,418.25	8,492.98	1,925.27			
Road fund.....	283.25	878.70	1,161.95	1,074.49	87.46			
Insular advances.....	5,704.00		5,704.00	876.00	4,828.00			
Lares.....	1,021.72	15,227.92	16,249.64	14,041.16	2,208.48	2,400.00	2,400.00	
General fund.....	700.19	14,139.17	14,839.36	13,089.60	1,749.76			
Road fund.....	321.53	1,088.75	1,410.28	951.56	458.72			

a Purchase of buildings, balance due in 4 annual installments.

a Debt to Cuagras, balance payable in 3 annual installments.

Receipts and expenditures, fiscal year 1909-10, cash on hand at beginning and end of year, and outstanding indebtedness, detailed by municipalities—Cont'd.

	Cash on hand at beginning of year.	Receipts.	Total available for expendi- ture.	Expenditures.	Cash on hand at end of year.	Indebtedness, fixed.				
						Total.	Floating.	Current.	To Insular government and trust funds.	Other.
Las Marias	\$903.96	\$9,746.75	\$10,650.71	\$8,644.51	\$2,006.20	\$5,467.25	•		\$5,467.25	
General fund.....	903.96	8,775.62	9,679.58	7,673.38	2,006.20					
Road fund.....		971.13	971.13	971.13						
Loiza	4,219.73	15,937.52	20,157.25	15,671.52	4,485.73	7,800.00			7,800.00	
General fund.....	1,799.98	12,425.49	14,225.47	12,619.35	1,606.12					
Road fund.....	493.16	1,512.03	2,005.19	1,575.58	429.61					
Insular advances.....	1,926.59	2,000.00	3,926.59	1,476.59	2,450.00					
Manati	12,367.73	30,058.95	42,426.68	32,571.05	9,855.63	180.00		\$180.00		
General fund.....	11,598.30	27,750.42	39,348.72	30,442.56	8,906.16					
Road fund.....	769.43	2,308.53	3,077.96	2,128.49	949.47					
Maricao	4.37	8,912.19	8,916.56	8,166.51	750.05	3,832.09		2,354.35	1,477.74	
General fund.....		8,066.14	8,066.14	7,316.09	750.05					
Road fund.....	4.37	846.05	850.42	850.42						
Maunabo	532.28	5,706.58	6,238.86	5,534.88	703.98					
General fund.....	428.89	5,351.45	5,780.34	5,246.13	534.21					
Road fund.....	103.39	355.13	458.52	288.75	169.77					
Mayaguez	237,025.96	108,172.33	345,198.29	89,802.73	255,395.56	81,978.52		4,444.70	21,000.00	\$56,533.82
General fund.....	8,279.77	74,588.90	82,868.67	75,017.25	7,851.42					
Road fund.....	968.02	5,543.70	6,511.72	2,776.58	2,767.12					
Insular advances.....	936.07	4,575.68	5,511.75	2,776.58	927.17					
Bond loan of 1902.....	100,383.67		100,383.67	8.90	100,383.67	(b)				
Bond redemption tax and sink- ing fund.....	126,458.43	29,007.75	155,466.18	12,000.00	143,466.18					
Moca	346.41	4,147.88	4,494.29	4,110.43	383.86					
General fund.....										
Road fund.....	203.71	3,816.56	3,816.56	3,582.75	233.81					
Insular advances.....	142.70	331.32	474.02	527.68	150.05					

Morovis.....	804.34	4,745.88	5,550.22	4,676.39	873.83	2,000.00	2,000.00	.....
General fund.....	405.75	4,413.19	4,818.94	4,297.67	521.27	.....	.....	.....
Road fund.....	398.38	332.69	731.07	378.72	352.35	.....	.....	.....
Insular advances.....	.21	.....	.21	.....	.21	.....	.....	.....
Naguabo.....	1,236.40	16,182.77	17,419.17	16,376.38	1,042.79	.....	.....	.....
General fund.....	1,190.60	14,976.68	16,167.28	15,225.43	941.85	.....	.....	.....
Road fund.....	45.80	1,206.09	1,251.89	1,150.95	100.94	.....	.....	.....
Naranjito.....	468.57	2,666.32	3,134.89	2,624.36	510.53	444.30	25.00	15.92
General fund.....	433.63	2,488.49	2,922.12	2,441.39	480.73	.....	.....	.....
Road fund.....	34.94	177.83	212.77	182.97	29.80	.....	.....	.....
Padillas.....	1,471.39	10,139.60	11,610.99	9,700.33	1,910.66	3,120.00	120.00	3,000.00
General fund.....	119.91	9,461.54	9,581.45	8,018.17	1,563.28	.....	.....	.....
Road fund.....	419.72	678.06	1,097.78	750.40	347.38	.....	.....	.....
Insular advances.....	931.76	.....	931.76	931.76	.....	.....	.....	.....
Pefuelas.....	331.36	6,002.13	6,333.49	5,202.07	1,131.42	33.60	.....	33.60
General fund.....	33.21	5,471.50	5,504.71	5,202.07	302.64	.....	.....	.....
Road fund.....	298.15	530.63	828.78	.....	828.78	.....	.....	.....
Ponce.....	125,841.41	175,253.19	301,094.90	152,813.90	148,280.70	134,297.65	2,556.50	44,800.00
General fund.....	19.27	139,113.09	139,132.36	134,569.63	4,562.73	.....	.....	.....
Road fund.....	371.32	8,837.75	9,209.07	6,152.39	3,056.68	.....	.....	.....
Insular advances.....	91.88	.....	91.88	91.88	.....	.....	.....	.....
Bond loan of 1902.....	27,602.44	.....	27,602.44	.....	27,602.44	(e)	.....	.....
Bond-redemption tax and sinking fund.....	97,756.50	27,302.35	125,058.85	12,000.00	113,058.85	.....	.....	.....
Quebradillas.....	535.34	3,533.16	4,068.50	3,414.83	653.67	349.82	.....	349.82
General fund.....	423.77	3,298.88	3,722.65	3,101.08	621.57	.....	.....	.....
Road fund.....	111.57	234.28	345.85	313.75	32.10	.....	.....	.....
Rincon.....	875.46	3,322.10	4,197.56	3,347.41	850.15	324.28	217.00	107.28
General fund.....	779.49	3,082.08	3,861.57	3,014.61	846.96	.....	.....	.....
Road fund.....	95.97	240.02	335.99	332.80	3.19	.....	.....	.....
Rio Grande.....	3,133.39	11,068.04	14,201.43	11,411.37	2,790.06	.....	.....	.....
General fund.....	2,718.24	10,206.55	12,924.79	10,571.50	2,353.29	.....	.....	.....
Road fund.....	415.15	861.49	1,276.64	839.87	436.77	.....	.....	.....

a Total of outstanding bonds \$200,000, less sum of sinking fund, \$90,968.85, and surplus of bond-redemption tax, \$52,497.33.

b \$89,239.24 on deposit with J. M. Ceballos & Co., New York, and in process of liquidation since 1906.

c Purchase of city hall, balance due in 2 annual installments.

d Total of outstanding bonds \$200,000, less sum of sinking fund, \$90,968.82, and surplus of bond-redemption tax, \$22,091.93.

e \$27,602.44 on deposit with J. M. Ceballos & Co., New York, and in process of liquidation since 1906.

Receipts and expenditures, fiscal year 1909-10, cash on hand at beginning and end of year, and outstanding indebtedness, detailed by municipalities—Cont'd.

	Cash on hand at beginning of year.	Receipts.	Total available for expendi- ture.	Expenditures.	Cash on hand at end of year.	Indebtedness, fixed.				
						Total.	Floating.	Current.	To Insular government and trust funds.	Other.
Rio Piedras.....	\$3,041.21	\$25,387.72	\$28,428.93	\$20,170.12	\$8,258.81					
General fund.....	1,686.85	23,077.21	24,764.06	19,675.18	5,088.88					
Road fund.....	1,354.36	2,310.51	3,664.87	494.94	3,169.93					
Sabana Grande.....	216.61	6,309.30	6,525.91	5,563.22	962.69					
General fund.....		5,959.73	5,959.73	5,204.39	755.34					
Road fund.....	216.61	349.57	566.18	358.83	207.35					
Salinas.....	692.00	19,607.59	20,299.59	16,810.23	3,489.36	\$6,073.00		\$723.00	\$5,350.00	
General fund.....	324.20	17,828.16	18,152.36	15,161.01	2,991.35					
Road fund.....	367.80	1,779.43	2,147.23	1,649.22	498.01					
San German.....	5,721.91	24,306.82	30,028.73	26,328.72	3,700.01	14,665.46	\$381.10	1,058.70	13,225.66	
General fund.....	.91	18,600.54	18,601.45	18,520.90	80.55					
Road fund.....		1,206.28	1,206.28	705.43	500.85					
Insular advances.....	5,721.00	4,500.00	10,221.00	7,102.39	3,118.61					
San Juan a.....	364,884.21	378,818.31	743,702.52	328,552.08	415,150.44	339,990.59		3,800.00	52,714.28	\$283,476.31
General fund.....	22,959.72	274,126.36	297,086.08	274,340.09	22,745.99					
Road fund.....	363.52	8,780.37	9,143.89	5,855.28	3,288.61					
Insular advances.....	3,426.62	9,000.00	12,426.62	12,356.71	69.91					
Bond loan of 1902.....	72,522.24		72,522.24		72,522.24	(b)				
Bond-redemption tax and sink- ing fund.....	265,612.11	86,911.58	352,523.69	36,000.00	316,523.69					
San Lorenzo.....	204.60	6,892.10	7,096.70	6,717.26	379.44	2,144.67		100.00	2,044.67	
General fund.....	37.08	6,475.97	6,513.05	6,433.41	79.64					
Road fund.....	167.52	416.13	583.65	283.85	299.80					
San Sebastian.....	202.32	10,149.11	10,351.43	9,282.93	1,068.50	4,113.79		75.00	4,038.79	
General fund.....	2.12	9,335.72	9,337.84	8,329.03	1,008.81					
Road fund.....	200.20	813.39	1,013.59	953.90	59.69					

	1,352.40	15,193.66	16,546.06	13,562.72	2,983.34	9,707.52	284.70	9,442.82
Santa Isabel.....								
General fund.....	1,350.46	13,804.61	15,155.07	12,173.67	2,981.40			
Road fund.....	1.94	1,389.05	1,389.99	1,389.05	1.94			
Toa Alta.....	138.80	4,966.45	5,105.25	4,610.91	494.34	1,971.68		1,971.68
General fund.....	137.42	4,659.80	4,797.22	4,304.26	492.96			
Road fund.....	1.38	306.65	308.03	306.65	1.38			
Toa Baja.....	685.55	8,457.61	9,143.16	6,880.25	2,262.91	900.00		900.00
General fund.....	559.43	7,750.44	8,309.87	6,255.93	2,053.94			
Road fund.....	126.12	707.17	833.29	624.32	208.97			
Trujillo Alto.....	1,415.02	4,694.67	6,109.69	4,431.79	1,677.90	128.09		128.09
General fund.....	1,329.08	4,315.79	5,644.87	3,968.27	1,676.60			
Road fund.....	85.94	378.88	464.82	463.52	1.30			
Utuado.....	9,397.96	36,939.74	46,337.70	36,333.08	10,004.62	25,915.02	510.62	25,404.40
General fund.....	9,378.98	22,183.97	31,562.95	23,483.86	8,079.09			
Road fund.....	18.98	1,817.18	1,836.16	1,665.54	170.62			
Insular advances.....		12,938.59	12,938.59	11,183.68	1,754.91			
Vega Alta.....	65.19	5,835.99	5,901.18	5,884.11	17.07	511.73	345.00	166.73
General fund.....	64.15	5,346.61	5,410.76	5,403.78	6.98			
Road fund.....	1.04	489.38	490.42	480.33	10.09			
Vega Baja.....	148.46	11,189.06	11,337.52	10,901.75	435.77	3,746.70	49.80	3,696.90
General fund.....	148.06	10,455.42	10,603.48	10,168.11	435.37			
Road fund.....	.38	733.64	734.02	733.64	.38			
Insular advances.....	.02		.02		.02			
Vieques.....	5,199.84	17,112.45	22,312.29	16,756.57	5,555.72			
General fund.....	3,274.74	15,695.10	18,969.84	14,220.28	4,749.56			
Road fund.....	1,925.10	1,417.35	3,342.45	2,536.29	806.16			
Yabucoa.....	3,484.91	20,624.65	24,109.56	20,118.43	3,991.13	11,400.00		11,400.00
General fund.....	3,173.77	18,027.64	21,201.41	17,601.58	3,599.83			
Road fund.....	310.67	1,191.21	1,501.88	1,290.98	210.90			
Insular advances.....	.47	1,405.80	1,406.27	1,225.87	180.40			
Yauco.....	6,522.05	41,190.90	47,712.95	45,355.42	2,357.53			
General fund.....	6,161.49	37,733.26	43,894.75	41,537.22	2,357.53			
Road fund.....	360.56	3,457.64	3,818.20	3,818.20				

^a Total of outstanding bonds \$500,000, less sum of sinking fund, \$272,159.16, and surplus of bond-redemption tax, \$44,364.53.

^b Total on deposit with J. M. Ceballos & Co., New York, and in process of liquidation since 1906.

APPENDIX III.

REPORT OF THE COMMISSIONER OF THE INTERIOR.

DEPARTMENT OF THE INTERIOR,
OFFICE OF THE COMMISSIONER,
San Juan, P. R., August 20, 1910.

SIR: I have the honor to submit the following report of the operations of this department for the fiscal year ended June 30, 1910.

The department is subdivided into seven bureaus and divisions, namely: Bureau of public works, bureau of insular telegraph, division of public buildings, division of public lands, division of harbors and docks, division of property and accounts, and the Porto Rico irrigation service.

The duties and operations of the different bureaus and divisions will be set out under their respective heads, as well as such observations and recommendations as to their operation during the present fiscal year as may seem proper.

BUREAU OF PUBLIC WORKS.

This bureau has direct charge of the construction and maintenance of all insular roads and bridges, culverts, harbor bulkheads and water fronts, etc., and investigates the physical conditions of franchises and permits involving technical questions relating to railways, aqueducts, bridges, piers, etc., as well as supervisory control of the construction and maintenance of all municipal roads.

For proper comparison and convenient reference, this report will treat the various subjects in the same order followed in previous years, as follows:

1. General statement of appropriations and allotments.
2. Maintenance.
3. Construction of—
 - (a) Roads.
 - (b) Bridges.
 - (c) Miscellaneous construction.
4. Franchises and concessions.
5. Plan of work and estimates for the fiscal year 1911, relative to—
 - (a) Maintenance, and
 - (b) Construction.

APPROPRIATIONS AND ALLOTMENTS.

The work has been carried on under the following appropriations and allotments:

Construction, maintenance, and repairs of public roads and bridges fiscal year 1910, \$295,000	\$295,000.00
Construction of insular roads, trust fund, \$1,000,000 bond act, March 8, 1906, and February 13, 1907	332.42
Construction of roads, special legislative appropriations: 1906-1908, \$420,000; 1910, \$170,000	20,558.70
Total	315,891.12
Specific appropriations as follows:	
Cataño-Arecibo Canal, \$10,000. Act March 12, 1908.....	\$2,064.04
Oiling roads, \$5,000. Act March 12, 1908.....	1,043.78
Repair bulkhead and water front, San Juan, \$15,000. Act March 12, 1908.....	1,359.09
Construction San Antonio-Martin Peña road, \$60,000. Act March 11, 1909.....	1,614.95
Repair of piers at Mayaguez, \$15,000. Act March 12, 1908.....	1,500.00
	<hr/>
	7,581.86
Repayments and damages	539.40
Miscellaneous payments (\$13,663.66).....	909.72
	<hr/>
Total	324,922.10

MAINTENANCE.

Tables Nos. 1 and 2 show the expenditures during the year for the different items of road maintenance under the various allotments made by the government of Porto Rico, amounting to \$295,000. Of this amount \$281,466.58 have been spent on the maintenance of 971.6 kilometers of road, or an average yearly cost of \$289.69 per kilometer. The total amount given above includes a charge of \$3,314.88, the cost of installing a stone-crushing plant at kilometer 20, San Juan-Caguas road. Counting the life of this plant four years, for the purpose of comparison, a proportionate amount yearly should only be charged to construction during each fiscal year, which would decrease the cost of maintenance per kilometer for the past fiscal year to \$287.13.

Properly to compare this year's expenditures with those of past years, due consideration must be given to the fact that the bureau was advised that it could not count on more than \$200,000 for road maintenance. While it was known that to care properly for the roads this amount was not sufficient, estimates for road material were greatly reduced, and had it not been for the storm of November 5, 1909, the expenditures for maintenance would not have been more than \$234,000, although \$300,000 had been estimated as the necessary amount for maintenance. The cost of maintenance during the fiscal year 1909 equaled about this amount. Of course the saving that was effected was not a real one, since in order to obtain it the necessary material for repairs had to be cut down, and this is surely not economy. The damage caused by the storm of November 5 is estimated at \$72,000. About \$44,000 of this amount was spent during the year in cleaning landslides and repairing bridges and culverts, which, under ordinary circumstances, would not have been necessary. This amount put the roads in passable condition, although all the damage done by the storm had not been repaired on account of lack of funds. Table No. 2 shows this very clearly, the expenditures for the last stated item being \$46 per kilometer more than the average for the three previous years.

Several experiments were carried on between San Juan and Rio Piedras to determine the life of this portion of the carretera, and from such experiments it was found that the life of the macadam was about four years. These experiments were made by leveling observations, which determined the wear of the macadam as an average of 3 centimeters yearly, making 12 centimeters in the four years, the average thickness of the macadam being 15 centimeters. From these observations it will be seen that this section of road requires 225 cubic meters of stone yearly per kilometer to keep the road in perfect condition. Other experiments have been carried on over this same section with crude oil and tar products, to determine the relative value of the different brands, and for the purpose of reducing the annual cost of maintenance.

Other expenditures under the fiscal year appropriations for maintenance have been as follows:

Tar and oil sprinkling.....	\$1, 571. 09
Construction of new roads.....	1, 367. 36
Total	2, 938. 45
Balance to liquidate contracts for delivery of broken stone, 1909-10.....	8, 434. 37
Total	11, 372. 82

CONSTRUCTION.

Tables Nos. 3 and 4 show the road construction during the year, the total amount spent for this purpose being as follows:

Regular budget 1909-10.....	\$1, 367. 36
Trust fund \$1,000,000 act.....	332. 43
Special appropriations as follows:	
\$120,000, \$250,000 and \$170,000 acts for road and bridge construction..	20, 558. 70
\$60,000 act, San Antonio Bridge-Martin Peña Road.....	1, 614. 95
Voluntary payments.....	909. 72
	<u>24, 783. 16</u>
Distributed as follows:	
Roads.....	24, 253. 44
Bridges.....	529. 72
	<u>24, 783. 16</u>

The number of kilometers of macadamized road completed during the year is as follows:

	Kilometers.
Road No. 2, Vega Baja-Manati.....	0.8
Road No. 2, Arecibo-Camuy.....	.8
Road No. 2, Aguadilla-Aguada.....	.1
Road No. 8, Lares-Adjuntas.....	.6
Road Naguabo-Juncos.....	.1
Road Vega Baja-Morovis.....	.5
Vieques Roads.....	2.0
Total.....	4.9

Very little construction work was done during the year, the Legislature failing to make any appropriation during the session of 1909, and the former appropriations for that purpose being practically exhausted. The main expenditures were made on the Vega Baja-Morovis road for grading and culverts on $3\frac{1}{2}$ kilometers, and on the Ciales-Juana Diaz road for grading $3\frac{1}{2}$ kilometers, and making substantial repairs on 10 kilometers of the Jauna Diaz-Villalba section.

No bridges were built, work of this kind being confined to the construction of a so-called passarelle bridge across the Valenciano River near Juncos, used mainly by automobiles, and built with voluntary payments made by private parties.

MISCELLANEOUS CONSTRUCTION.

Cataño-Arecibo Canal.—The Legislature having failed to appropriate funds for this work, operations were suspended. With the changes made on the plant, the material was being handled at the fair price of 15 cents per cubic meter.

San Antonio Bridge-Martin Peña road.—The survey, plans, and estimate of quantities were completed at a total cost of about \$1,600. The actual construction work was not begun on account of insufficiency of funds to carry the work to completion, the amount of money appropriated being barely sufficient for the cost of construction, without allowance for the purchase of the right of way, which is estimated at about \$50,000.

Bulkheads and piers.—About \$2,900 were spent for repairs of the Mayaguez passenger and freight piers and the water front at San Juan. These expenditures exhausted the \$15,000 appropriated by the Legislature in 1908.

Oiling roads.—This subject is more properly taken up under the plan of work and estimate for 1911.

FRANCHISES AND CONCESSIONS.

Tables Nos. 21, 21a, 21b, and 21c, show applications to the Executive Council during the fiscal year 1910 for lands, public service, water rights and miscellaneous concessions, and action taken thereon. Inasmuch as all these concessions require the technical report of this department, it was thought proper that such information should be embodied in this report.

MUNICIPAL ROADS.

Over \$71,000 have been spent during the year in the 7 districts comprising the 66 municipalities for municipal road repairs. Although the average per municipality is a little over \$1,000, yet it is felt that, excepting in some cases, the greater part of that sum was not spent in the most advantageous manner. During the last three years, 1908, 1909, and 1910, \$259,000 have been disbursed for the same purpose. It is my intention to control to a great extent these expenditures, if this can be accomplished according to law.

PLAN OF WORK AND ESTIMATE FOR 1911.

The work of maintenance and construction during 1910-11 will be carried on under the following appropriations:

Construction and repair of roads and bridges, 1909-10 (for contracts not completed June 30, 1910).....	\$8,434.37
Construction and repair of roads and bridges, 1910-11.....	300,000.00
Construction of insular roads, trust fund, \$1,000,000 bond act.....	1,004.35
Construction of roads, special legislative appropriations 1906-7, 1909, and 1910, \$590,000.....	175,860.92

Construction of roads, bond act, 1910, \$425,000.....	\$425, 000. 00
Construction San Antonio-Martin Peña road, \$60,000, act 1909.....	58, 241. 76
Construction Bayamón River Ferry, \$800, act 1910.....	800. 00
Voluntary payments.....	323. 04

969, 664. 44

MAINTENANCE.

The problem of paramount importance concerning this department is that of maintaining the highways after they are constructed. It is a comparatively easy task to build roads after the funds have been appropriated, but if such roads are not kept in fairly good condition it would be better not to build them. Under the present system it costs the island about \$300,000 annually to keep the existing roads in proper condition, and this, it seems to me, is about as much as the insular government is prepared to spend annually for such purpose. Therefore, when the roads have been constructed for which appropriations are now available a more economical system of maintenance must be introduced. In the hope of carrying out this idea we have determined to use more machinery for the hauling and crushing of stone and more convict labor, and it is believed that the cost of maintenance can be greatly reduced in this manner. The whole system of maintenance will have to be reorganized in order to reduce the cost sufficiently to come within the amount available for that purpose.

Oiling roads.—Table No. 5 shows the cost of tarring and oiling various sections. Tarvia A and B heavy have given the best results, liquid asphalt being next for lasting qualities, while the so-called road oils soon disappear from the surface of the macadam.

The best results have been obtained by consolidating thoroughly the new macadam road surface, and allowing it under traffic for about two weeks, watering freely if macadam shows tendency to ravel up. Two sprayings are then given the surface within an interval of two or three days, sand being sprinkled over the surface. These two coats have lasted well for nearly six months, so it is estimated that only one more coat will be necessary for the year. Thereafter, it is believed, one coat a year will be sufficient. The cost of the three coats is \$540 per kilometer, and that of the later yearly cost is estimated at about \$150 per kilometer.

The two sections of road, San Juan-Caguas and Coamo-Ponce, having the greatest traffic and the cost of maintenance very high, should be tarred. Our experience with this process seems to point to that as the only solution for reducing the cost of maintenance in those two sections.

Traffic.—Tables Nos. 6 to 20 show the average traffic in tons per day over the various sections of road. This information was thought to be valuable in order to determine which roads are subjected to the greatest amount of travel, and, after a number of years of observations, to determine the relative cost of maintenance per kilometer in relation to tonnage carried. Table No. 6 shows the probable increase of traffic over the roads from 1905 to 1910.

CONSTRUCTION.

The last Legislature enacted two road laws, appropriating \$595,000 for construction. The law also created a commission to be known as the road commission, composed of the Governor, the speaker of the House of Delegates, a member of the House of Delegates, to be named by the speaker, and the commissioner of the interior, to determine what roads should be constructed under the above-mentioned appropriations. The action of the Legislature, it seems to me, was very wise, as it allows a more thorough investigation of roads to be constructed, thereby insuring the most advantageous and economical expenditure of the appropriation.

The construction of the road from the San Antonio Bridge to the Martin Peña Bridge is a question of great importance to the future traffic of San Juan.

The law provides that a road shall be constructed between San Antonio Bridge and Martin Peña, running parallel to the present carretera, and approximately 150 meters therefrom.

The construction of this street, for in reality it will be nothing more, is badly needed, but it will not serve the purpose for which it was intended. This was to relieve the traffic on the present carretera, as that is the only thoroughfare for the entrance to San Juan, and at present is badly congested. In view of the fact that the construction of the road provided for will not materially relieve the traffic I recommend that the present carretera be widened to a width of 65 feet; that space in the center be used for a double track of the trolley road; and that sidewalks for pedestrians be provided on each side of the carretera, the space between the trolley tracks and sidewalks to be used exclusively for vehicles. A careful study of the situation has been made by this department, and the work can be carried out at a comparatively small cost. I believe this work should be done with as little delay as possible.

Bayamon-Cataño Canal.—The construction of this canal was intended to give water transportation to the country lying between San Juan and Arecibo and to drain the wet land between these points. The Legislature of 1909 passed a law providing for the construction of this canal and appropriated \$10,000 for the purpose of making surveys, plans, etc., and the carrying out of the work. The amount appropriated has been expended, and the last Legislature failed to provide more funds for continuing the construction.

I consider the construction of the canal from San Juan to Arecibo of the greatest importance to the north side of the island, and especially important to Arecibo and the municipalities between that city and San Juan. I strongly recommend a liberal appropriation by the next Legislative Assembly for continuing this work.

BUREAU OF INSULAR TELEGRAPH.

This bureau operates a telegraph and telephone system throughout the island, furnishing telegraph and telephone communication to 60 municipalities and connecting with the telephone system on the south side, thereby giving telephone connections to all towns of importance. While the system at present is not all that could be desired, it answers the purpose fairly well for quick communication over the whole island. At present the pole lines are in a very dilapidated condition, on account of lack of funds during the past few years for their proper maintenance. Because of the fact that the telegraph and telephone system has yearly shown a large deficit in its operation, the cost of maintenance has been kept as low as possible to maintain the service, but the time has arrived when it will be necessary to spend a large amount of money to replace the pole lines in satisfactory working condition. The last Legislature appropriated some \$13,000 for this purpose, and with this amount expended during the present fiscal year it is hoped that the system can be got into proper shape.

The total income during the fiscal year for telegraph and telephone service amounted to \$60,968.81, and expenditures were \$69,783.26, leaving a loss to the government for operation of \$8,814.45. This loss does not take into consideration the amount of free business which the insular government transacts over this system, which, if paid for at the regular rate to the government, would amount to \$962.62, reducing the loss in operating the system to that extent. The total number of messages handled by this bureau during the fiscal year was 215,362.

Of the 60 offices operated during the fiscal year the income from 24 was less than the cost of salaries of operators and messengers of the respective offices. Ten offices were operated by the South Porto Rico Telephone Company and the Porto Rico General Telephone Company on a percentage basis, under an agreement. These ten offices operated on a percentage basis showed a small net profit to the government. Out of the total number of offices operated by the government there are only about three which pay operating expenses, the balance, under our present system, show an annual loss.

The method of bookkeeping in this bureau is not such as to show the receipts and expenditures for each office separately. Therefore no accurate statement can be made regarding any individual office. The total expenditures made during the fiscal year were for operation and maintenance, with the exception of about \$500 for new construction of a metallic telephone line from Cayey to the summer residence of the Governor, a distance of 9½ kilometers. This is a portion of the line intended to go through to Guayama, and which will be extended during the present fiscal year.

The insular telegraph and telephone system has no business connection whatever with the Porto Rico General Telephone Company, which operates a telephone system on the north side of the island, from Hormigueros on the west to Carolina on the east, giving local and long-distance telephone service to all of the towns of any importance between these two points, and paralleling the lines of the insular system. This telephone company materially reduces the income of the government telegraph and telephone system, and, in my opinion, the government should make arrangements to lease or transfer the insular system to a company which will install a complete telephone and telegraph system over the entire island, thereby giving direct telephone and telegraph communication to all who may desire it. If the government does not desire to transfer the rights of the telegraph and telephone system, then it is recommended that the government take over, by purchase or otherwise, all long-distance telephone lines on the island and refuse to grant any more franchises for long-distance telephone service. With the telegraph and long-distance telephone lines under the control of the government, and proper legislation for the operation thereof, it is thought that a very satisfactory system could be inaugurated and could probably be maintained at a profit to the government.

The heliograph between Porto Rico and Vieques is very unsatisfactory, and some system of telegraph, either wireless or otherwise, should be installed to put Vieques into direct communication at all times with Porto Rico.

A fair valuation, taking into account the actual physical condition of the system to-day, including all property such as lines, instruments, office furniture, etc., amounts to about \$125,000. This has allowed a fair depreciation of the instruments, taking into consideration the time they have been in use.

DIVISION OF PUBLIC BUILDINGS.

This division has charge of planning, constructing, and maintaining all public buildings, as well as planning and constructing all school buildings, both insular and municipal, where the cost of any building does not exceed the sum of \$25,000. The law provides that where the cost is estimated to exceed \$25,000 the plans shall be obtained by public competition.

During the fiscal year this division expended for maintenance of public buildings the amounts shown below:

Intendencia building.....	\$1, 004. 42
Diputation building.....	946. 76
Pabellon, San Juan.....	215. 96
Allen No. 2.....	804. 21
Allen No. 3.....	2, 031. 80
Allen No. 5.....	926. 36
Insane Asylum.....	464. 07
Penitentiary.....	159. 44
Audiencia.....	1, 515. 20
San Francisco barracks.....	3, 133. 01
Office of the secretary.....	669. 34
Military ovens (storehouse).....	35. 50
Office, captain of the port, San Juan.....	290. 37
Boys' Charity School.....	2, 575. 04
Girls' Charity School.....	662. 75
Arecibo district jail.....	43. 25
Arecibo district court.....	732. 98
Convalescencia building.....	52. 48
Ponce district jail.....	182. 54
Ponce district court.....	197. 89
Police barracks, Mayaguez.....	1, 284. 18
Storehouse, Ponce.....	
Captain of port's office, Ponce.....	14. 17
Leper colony.....	1, 709. 89
Police barracks, Ceboruco.....	4. 16
Road house, kilometer 9, Cayey-Guayama road.....	1, 436. 42
Rio Piedras police barracks.....	223. 55
In addition for various buildings.....	456. 62
Work done by special allotments:	
Improvements on garage, bureau of printing and supplies, allotment \$300.....	294. 71
Alterations, bureau of printing and supplies, from an allotment of \$435.....	435. 00

Repairs have been made to the executive mansion during the fiscal year to the amount of \$2,182.19.

Water and light for public buildings:

Amount spent for water for public buildings, from an allotment of \$2,389.90.....	\$1, 544. 25
Amount spent for lighting for public buildings, from an allotment of \$1,983.35.....	1, 302. 86

List of buildings started during the fiscal year 1909, but finished during the fiscal year 1910:

Concrete laboratory building for the experiment station at Mayaguez..	15, 853. 00
Concrete 16-room addition to the Jefferson Graded School, Arecibo.....	28, 143. 00
Concrete 4-room school building for Guayanilla.....	5, 994. 06
Reinforced concrete office building for the Porto Rico irrigation service, Guayama.....	5, 445. 00

List of buildings started during the fiscal year 1909, but finished during the fiscal year 1910—Continued.

Concrete 4-room school building for Moca.....	\$5, 889. 00
Concrete addition, together with plumbing, for reform school at Mayaguez.....	14, 232. 30
Total.....	<u>75, 556. 36</u>

List of work contracted for and built during the fiscal year 1910:

One-room frame addition to school at Aguas Buenas.....	1, 000. 00
Twelve-room concrete school at Yauco.....	22, 958. 90
Concrete toilet building and cesspool for Jefferson School, Arecibo....	2, 614. 00
Six-room concrete school building for Corozal.....	7, 550. 00
Installation of complete plumbing and drainage system for the Jefferson School, Arecibo.....	2, 305. 00
Concrete dairy building for the university farm of the University of Porto Rico, Rio Piedras.....	5, 456. 76
Concrete stairway for the experiment station at Mayaguez.....	450. 00
Five-room concrete-block school building for Maunabo.....	6, 261. 50
Concrete sidewalk for the Añasco School building, Añasco.....	448. 27
Installation of a complete plumbing and drainage system for the school building at Yauco.....	2, 445. 00
Total.....	<u>51, 489. 43</u>

List of work contracted for during the fiscal year 1910, and which is still under construction:

Complete installation and driving of well for school building at Yauco..	318. 75
Concrete cesspool and water tank for Yauco School.....	550. 00
Concrete 8-room school building at Fajardo.....	15, 595. 45
One-room addition and pergola for laboratory building of the experiment station at Mayaguez.....	1, 200. 00
Four-room concrete school building at Manati.....	6, 998. 00
	<u>24, 662. 20</u>

The above makes a total amount of \$151,707.99 in buildings contracted for and finished during the fiscal year 1910.

DIVISION OF PUBLIC LANDS.

This division makes surveys of all public lands belonging to the people of Porto Rico, investigates all questions of titles to such lands, and furnishes reports to other departments regarding these questions, etc.

During the fiscal year 1910 it surveyed the following property: A parcel of land in the district of Utuado, barrios of Santa Rosa and Caguana, containing 2,052 acres. This tract of land is planted in part to coffee, bananas, plantains, and other small fruit. The land is occupied at present by 64 families. Each parcel occupied has been surveyed separately, in order that leases may be made with the present occupants.

Many other small parcels of land have been surveyed and registered in the registry of property in the name of the people of Porto Rico.

The total cost of operating this division during the fiscal year was \$4,565.80.

To make this department more efficient and to enable it to accomplish a much-needed work, I recommend that the next Legislative Assembly appropriate a sufficient sum for this department to enter upon a thorough cadastral survey of the island. There are at present no accurate surveys of the island, and a survey of this kind will be of the greatest benefit to the people of Porto Rico.

DIVISION OF HARBORS AND DOCKS.

This division has charge of all the shipping of the island, the collection of harbor fees, pilotage, and general supervision of all the harbors and water fronts; designates berths for all vessels while in the harbors, and looks after the general shipping interests of the public.

The available water front in the harbor of San Juan is not sufficient for the great amount of business done through this port. At times it is impossible to accommodate all the vessels desiring berths for the purpose of loading and discharging.

During the fiscal year there were 526 vessels entered in the port of San Juan, with a gross tonnage of 1,275,376 tons. Two hundred and sixty-three of these vessels were American steamers, with a gross tonnage of 765,879 tons; 84 American sailing vessels, with a gross tonnage of 66,454; 125 foreign steamers, with a gross tonnage of 437,264; and 54 foreign sailing vessels, with a gross tonnage of 5,778.

The water front is badly congested, and at times it is almost impossible for the shippers of sugar to get their sugar loaded. Storage facilities are badly needed near the harbor for the storage of outgoing freight as well as incoming merchandise. The harbor law provides that all freight shall be moved from the water front within 36 hours after discharge from the vessel, but under present conditions it is impossible to enforce this rule.

I strongly recommend that a liberal appropriation be made annually, by the Legislature, for the improvement and extension of the water front in San Juan and the improvement of other water fronts of the island. The income from harbor charges amounts to nearly \$40,000 annually, and it seems to me that a liberal portion of this sum should be expended each year for the improvement of water fronts in order to accommodate the greatly increasing commerce of the island.

The insular government owns a large tract of land on the water front of San Juan, and I recommend that this land be leased to the merchants and other shipping interests of San Juan for storage warehouses. There is no other land near the water front suitable for this purpose.

At present there are collections made for harbor charges at seven ports of the island. Four of these ports have been made collection ports within the last half of the fiscal year 1910. As soon as arrangements can be made, other ports will be placed under the control of captains of ports, and collections made.

Table No. 22 shows the monthly collections of the different ports of the island.

DIVISION OF PROPERTY AND ACCOUNTS.

This division has charge of all the property of the insular government under the control of the Department of the Interior, such as tools, materials, and other movable property; and accounts for all expenditures and receipts of the department. It also acts as disbursing office for the payment of laborers, and makes all requisitions for materials and supplies, and issues automobile and chauffeur licenses, and makes collections therefor.

During the fiscal year 1910 there were:

Automobile licenses issued.....	177
Automobile licenses canceled.....	75
Automobile licenses transferred.....	92
Motor-cycle licenses issued.....	19
Motor-cycle licenses canceled.....	21
Motor-cycle licenses transferred.....	13
Automobile licenses in force June 30, 1910.....	309
Motor-cycle licenses in force June 30, 1910.....	37
Chauffeur licenses in force June 30, 1910.....	410

Collections for automobile and motor-cycle licenses issued for the year amounted to \$2,565.

During the year this division has issued 2,660 requisitions for material and supplies; handled and prepared for payment 9,831 vouchers, aggregating the total sum of \$884,366.90; as special disbursing office, has disbursed in cash the sum of \$129,486.17, payment being made to 2,907 laborers; and has collected the following miscellaneous receipts:

Automobile and motor-cycle licenses.....	\$2,565.00
Sale of automobile number boards.....	23.75
Sale of government property.....	469.85
Rental of government property.....	841.10
Rental of cottages, irrigation service.....	261.44
Miscellaneous.....	1,260.99
Total.....	5,422.13

PORTO RICO IRRIGATION SERVICE.

Topographic surveys.—A topographic survey has been made covering a total area of 150 square miles, mapped on a scale of 1,000 feet to the inch, with a contour interval of 5 feet, the cost of this survey being about \$28,000.

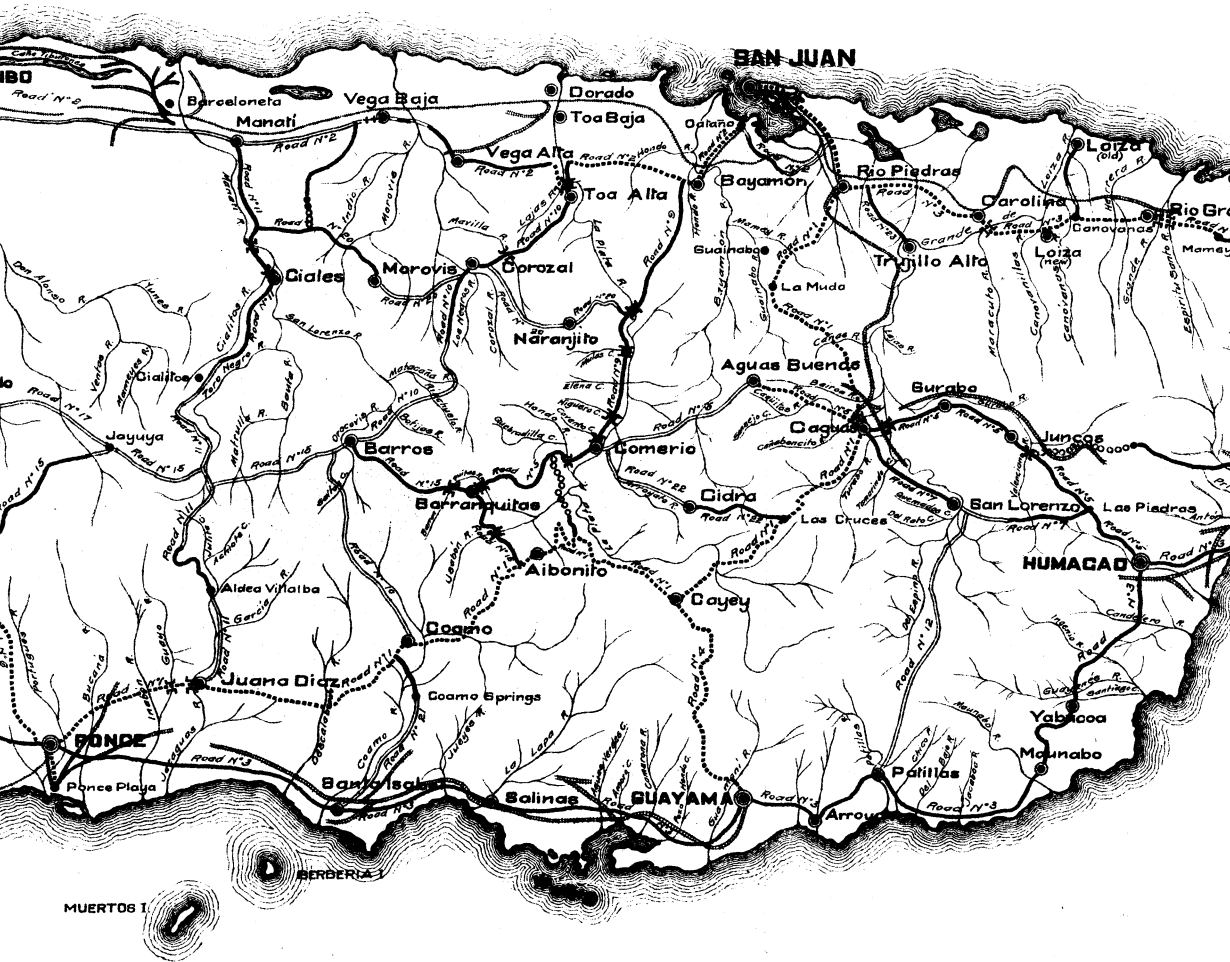
ROAD AND RAILROAD MAP

OF

PORTO - RICO

TO ACCOMPANY ANNUAL REPORT OF

1909-1910.





SHOWING TELEGRAPH AND TELEPHONE LINES IN OPERATION
BY INSULAR GOVERNMENT
TO ACCOMPANY ANNUAL REPORT
1909-1910.



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U.S.A. AND CANADA
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Water supply.—Gauging stations have been maintained and frequent measurements taken of all streams and canals within the irrigation district, as well as of many streams in other parts of the island where irrigation may prove beneficial and economical. These measurements will give the actual flow of the streams from which reliable data may be had for future calculations.

Construction.—The features of the irrigation project are tabulated below, with the apportionments allowed by the consulting engineers on the general irrigation scheme, and the amounts expended on each to June 30, 1910, as well as progress being made on same:

Feature.	Apportionment.	Expended to date.
1. Patillas dam and reservoir.....	\$769,000	\$31,889.65
2. Patillas Canal.....	390,000	79,840.94
3. Patillas lateral canals and outlets.....	110,000	
4. Carite dam and reservoir.....	195,000	5,169.07
5. Carite Tunnel.....	120,000	6,669.70
6. Carite water power.....	120,000	1,138.75
7. Guamani canals.....	40,000	
8. Toro Negro diversion.....	137,000	9,028.18
9. Guayabal dam.....	588,000	1,078.73
10. Juana Diaz Canal.....	450,000	4,070.84
11. Juana Diaz lateral canals and outlets.....	62,000	
Total.....	2,981,000	138,885.86
General expense, including interest on bonds.....		268,099.32
Total expenditures.....		406,985.18

Features Nos. 1, 2, 5, and part of 8 are being constructed. The unit prices being paid on contracts, and the prices so far paid for rights of way, engineering, and all other expenses in connection with them, indicate that they will be completed within the amounts apportioned.

Feature No. 4 and the remaining part of No. 8 are advertised and bids will be received for them on July 25, 1910.

Feature No. 6. Plans for this have not yet been decided upon.

Feature No. 9, the Guayabal dam, is the most important structure remaining to be let. Preliminary surveys have been made and plans are being prepared for a dam of rubble concrete. It is believed that this type of dam will be best suited to the location on account of the great floods that may be expected during construction, the abundance of good stone close at hand, and the scarcity of proper material for an earth dam.

PROGRESS OF CONSTRUCTION.

Patillas Canal.—Schedule No. 1 has been completed. Schedule No. 2 has been surrendered and bond forfeited. Schedules 3, 5, and 6 have been surrendered with forfeiture of bonds and the 10 per cent reserved from estimates on work done. Schedules 4, 7, 8, 10, 11, 13, and 15, have been suspended as provided in paragraph 20 of specifications, on account of failure to make proper progress. Schedules 3, 4, and 5 were re-let on May 23 and work is progressing rapidly. Schedules 7 and 8 were re-let May 23, work to begin July 1, 1910. Schedule 6, which was about 80 per cent completed, is to be finished by administration. Schedule 12 is being completed by the original contractor under an extension of time. Schedules 10, 11, 13, 14, and 15 are awaiting the action of the Executive Council as to the manner of carrying on the work.

Patillas Dam.—Work is going on in outlet tunnel and cut-off trench, but progress is unsatisfactory. New equipment expected by the contractors should enable them materially to increase the output in the near future.

Carite and Toro Negro tunnels.—Work is progressing slowly. New equipment and skilled labor expected soon will improve conditions on these contracts.

In the past the construction of the irrigation system has not been at all satisfactory, but at present every effort is being made to carry the whole plan through to completion at the earliest possible date.

Respectfully submitted.

JOHN A. WILSON,

Commissioner of the Interior of Porto Rico.

The GOVERNOR OF PORTO RICO,
San Juan, P. R.

TABLE NO. 1.—Expenditures for maintenance of insular roads, year ending June 30, 1910.

[Appropriation, \$295,000.]

Road districts.	Road No.	Road sections.	Total lengths.	Lengths maintained.	Broken stone and gravel for macadam.								
					On hand from last year.	Stone delivered July 1, 1909—June 30, 1910.				Stone placed.			Balance, June 30, 1910.
						Cubic meters.	Cost.	Average cost per cubic meter.	Cubic meters.	Cost.	Average cost per cubic meter.		
I	1	San Juan-Caguas.....	36.0	34.8	C. m. 1,562	2,627	\$7,145.48	\$2.72	3,240	\$3,795.05	\$1.17	C. m. 949	
	5	Caguas-Aguas Buenas.....	9.5	9.3		108	147.24	1.36	95	124.86	1.31	13	
	2	Catano-Pueblo Viejo.....	4.0	4.0	484	1,276	1,078.70	1.27	1,671	1,807.00	1.08	89	
II	2	Catano-Vega Alta.....	31.0	28.6		1,749	655.04	.37	1,742	1,770.96	.39	7	
	10	Vega Alta-Vega Baja.....	14.1	13.4	51	1,610	1,898.07	1.15	1,598	1,165.91	.73	63	
	2	Reyes Catolico-Corozal.....	6.1	6.0		35	146.98	1.63	117	123.44	1.05	8	
III	10	Corozal-Barros.....	6.2	6.0		90	10,620.07	1.33	8,525	6,371.16	.74	524	
	23	Trujillo Alto road.....	73.0	70.8	1,062	7,987							
	3	Rio Piedras-Naguabo.....	3.8	3.8									
IV	3	Canovanas-Loliza.....	10.3	10.3									
	3	Naguabo-Juncos.....	5.0	5.0									
	3	Vieques road.....	14.2	14.2	66	1,071	222.40	.21	1,129	231.84	.21	8	
V	3	Humacao-Humacao.....	24.4	23.3	32	2,918	1,739.36	.59	2,950	795.87	.26		
	7	Las Piedras-San Lorenzo.....	6.1	6.1									
	7	Caguas-San Lorenzo.....	10.3	10.3									
V	5	Caguas-Humacao.....	29.9	28.0	278	2,403	729.00	.90	618	260.89	.42	141	
	1	Caguas-Albonito.....	45.0	43.9	600	3,053	4,272.15	1.77	2,096	1,639.74	.78	585	
	22	Las Cruces-Cidra.....	8.2	8.2	21	568	1,021.72	2.15	374	318.67	.85	1,612	
	4	Cayey-Guayama.....	26.0	26.0	760	631	997.98	1.53	1,289	1,086.91	.84	102	

VI	1	Albionito-Ponce Playa.....	53.0	49.5	1,499	2,751	4,154.91	1.51	3,442	3,435.25	.99	808
	2	Ponce-Petuelas.....	8.2	8.2	699	699	887.00	1.26	1.51	3,418.36	.59	1
	21	Coamo Springs road.....	5.0	5.0	10	236	331.10	1.40	246	231.18	.93	
VII	11	Villalba-Ciales.....	5.0	5.0						82.27		
	3	Ponce-Guayama.....	56.0	54.3	189	5,560	3,306.77	.59	5,642	1,087.80	.29	107
	3	Guayama-Maunabo.....	34.0	30.7	1,210	2,138	939.91	.43	3,180	2,190.64	.68	168
	6	Ponce-Arecibo.....	82.0	80.9	782	4,144	5,224.12	1.25	3,746	3,574.83	.90	1,180
VIII	13	Arecibo-Lares.....	10.0	10.0		31	76.25	2.45	3	2.50	.83	28
	15	Alto Banderas-Jayuya.....	21.3	21.3	73	370	438.25	1.18	370	250.12	.67	73
	8	Aguadilla-Adjuntas.....	40.4	48.0	18	6,398	7,708.38	1.20	6,184	4,859.55	.78	232
IX	2	Aguadilla-Camuy.....	42.2	41.5	108	2,626	1,198.83	1.45	2,617	1,963.09	.71	117
	5	Aguadilla-Aranda.....	5.0	5.0		a 349	143.94	.41	349	179.71	.51	
	18	Cabo Rojo road.....	5.8	5.7	103	50	52.55	1.05	146	108.82	.74	7
	2	Mayaguez-Yauco.....	45.0	43.7	263	3,817	6,106.33	1.59	3,558	3,091.86	.80	522
	2	Mayaguez-Afisco.....	11.9	11.4	3	1,065	2,026.35	1.86	1,086	3,776.19	.71	80
X	13	Mayaguez-Las Marias.....	26.1	26.1	121	2,411	3,672.37	1.10	1,958	1,351.55	.68	574
	19	Lajas road.....	2.0	2.0		166	201.06	1.21	166	107.28	.64	
	14	Mayaguez-Maricao.....	11.6	11.6	10	686	1,505.02	2.19	4.13	325.05	.78	283
		Cabo Rojo-San German.....	16.3	16.3		394	627.89	1.59	382	334.19	.87	12
		Yauco-Road No. 14.....	4.2	4.2								
	16	Manati-Ciales.....	16.0	16.0	143	1,049	1,185.29	1.13	1,021	809.21	.79	171
XI	11	Ramal Moravia.....	13.0	12.9								
	20	Vega Baja-Moravia.....	12.0	9.2		1,016	984.66	.97	913	599.09	.65	103
		Bayamon-Conerio.....	10.0	11.0		808	a 276.73	.34	808	424.66	.52	
	9	Naranjito road.....	27.3	26.2	813	994	713.16	.71	1,126	1,207.56	1.07	681
XII	5	Canerio-Barraquitas.....	11.5	11.2		30	62.35	2.07	4	3.00	.75	26
	15	Albionito-Barros.....	27.2	27.0	314	4,077	5,286.00	1.29	3,906	3,407.75	.87	485
			997.8	971.6	10,610	68,735	83,163.52	1.21	69,449	51,914.34	.75	9,896

a Tosca.

TABLE No. 1.—Expenditures for maintenance of roads, year ending June 30, 1910—Continued.

Road dis- tricts.	Road No.	Road sections.	Inspection.	Tools, repairs, and pur- chase.	Landslides and cleaning, etc.		Miscella- neous.	Repairs, bridges and culverts.	Total.	Average cost of mainte- nance per kilometer.
					Cost.	Average cost per kilometer.				
I	1	San Juan-Caguas.....	\$3,749.45	\$243.91	\$1,512.02	\$43.44	\$79.49	\$346.66	\$17,573.06	\$504.94
	5	Caguas-Aguas Buenas.....	305.00	.50	347.61	63.38	14.00	44.40	983.61	105.76
	2	Cataño-Pueblo Viejo.....	187.02		17.82	3.45	15.34		271.08	67.77
	2	Cataño-Vega Alta.....	1,805.00	74.39	1,334.77	39.66	186.69	273.50	6,360.05	222.37
	10	Vega Alta-Vega Baja.....	626.00		367.53	55.94	15.72		2,049.35	266.16
II	10	Reyes-Catolico-Corozal.....	220.00	98.42	531.00	39.62	21.46	404.55	4,706.41	351.22
	10	Corral-Piñeros.....	159.00		11.76	1.96			231.76	38.62
	22	Trujillo-Alto Nadi.....	3,823.90	139.25	3,712.60	45.70	15.00	107.00	825.62	137.60
	3	Rio Piedras-Naguabo.....	60.00		63.68	16.75	372.70	1,613.62	26,663.30	376.60
	3	Canovanas-Lolita.....	300.50		404.62	39.28	70.05	50.68	1,341.28	130.22
III		Naguabo-Juncos.....	103.50		95.74	19.14			1,190.24	39.84
		Vieques road.....	576.00	35.30	254.39	17.85	11.43	62,643.58	3,977.84	287.17
	3	Huacabo-Huacabo.....	808.00	37.96	2,708.88	116.67	77.50	6,645.31	6,812.68	292.36
	7	Las Piedras-San Lorenzo.....	326.00		724.97	120.48	4.00		1,074.97	176.22
	5	Caguas-Huacabo.....	2,044.40	27.00	1,254.50	121.76	14.48	525.85	3,300.72	321.33
V	5	Caguas-Alfonso.....	2,563.67	392.87	2,348.28	53.57	334.10	687.74	11,620.28	415.33
	1	Las Cruces-Cidra.....	2,500.00	97.17	2,693.48	56.79	111.00	459.72	12,820.34	292.29
	4	Cayey-Guayama.....	1,881.00	723.92	3,308.47	123.21	6.00	110.14	1,922.02	312.10
	2	Albionto-Ponce Playa.....	3,498.28	268.75	1,713.13	54.61	75.88	164.56	8,114.62	332.67
	2	Ponce-Fuentes.....	450.00	42.42	1,444.01	53.78	222.97	2,678.03	15,972.32	268.75
VI	21	Casmo Springs road.....	249.00	3.00	118.51	23.70	7.00	31.25	2,263.75	192.98
	11	Villalba-Chiles.....	2,891.50		434.87	86.97	9.50		664.04	102.98
	3	Ponce-Guayama.....	1,371.05	41.57	1,184.27	86.97	8.50		526.64	105.32
	3	Guayama-Manabo.....	4,404.62	105.71	7,526.68	40.73	200.50	1,019.07	10,246.18	188.60
	13	Ponce-Arecibo.....	236.00	215.27	7,726.10	96.73	162.42	9,240.40	23,991.18	220.81
VIII	13	Arecibo-Lares.....	498.00		2,554.09	110.91	56.50	223.19	1,235.56	123.55
	8	Alto Banderas-Jayuya.....	2,303.06	229.73	2,684.25	55.92	60.68	290.40	3,995.23	187.57
	2	Aguadilla-Adjuntas.....	1,881.48	54.48	2,040.27	46.15	410.83	260.40	18,655.40	388.68
	2	Aguadilla-Aguada.....	237.08		2,490.27	49.35	180.71	355.25	7,163.00	172.38
	18	Cabo Rojo road.....	3,378.87	16.00	271.82	47.63	35.00	29.22	598.41	104.98
X	2	Mayaguez-Yauco.....	499.00	13.17	2,255.47	51.56	142.75	1,149.62	16,309.87	373.22
	3	Mayaguez-Añasco.....	1,340.00	70.98	3,800.07	60.88	473.88	2,072.09	7,343.65	644.18
	13	Mayaguez-Las Marias.....	102.00		1,446.70	53.42	21.00	35.10	8,286.30	316.33
	19	Lajas road.....			63.78	31.89		80.11	594.23	277.11

		460.00	18.08	692.65	59.69		270.82	3,271.62	282.03
X	{ 14	Consumo-Marfaco...		899.24	55.16	24.00	202.77	2,418.09	148.34
		Mayaguez-Tas Vegas...		196.82	46.86		56	4,023.28	54.13
	{ 16	Cabo Rigo-San German...		3,294.86	205.92	104.82	22.00	3,591.54	281.82
XI	{ 11	Yauco-Road No. 14...		3,432.18	33.24	10.78	.75	276.26	49.56
		Manatí-Chiles		395.98	43.04			2,721.17	234.58
	{ 20	Ciales Divisoria...		345.66	29.79	41.85	182.24	976.95	145.02
XII	{ 9	Ramal Morovis...		156.33	23.68	7.23	9.00	6,891.52	230.06
		Vega Baja-Morovis...		2,321.03	87.58	85.93	883.20	176.17	477.51
	{ 5	Bayamon-Comerio...		103.35	68.86		72.82	3,693.07	223.82
	{ 15	Naranjito road...		2,483.81	150.54	116.03	377.88	12,893.03	286.49
		Comerio-Barranquitas...		2,405.87	89.10	34.84	720.76		
		Albionito-Barros...		61,521.18	63.28	4,656.58	23,509.01	278,151.70	
				50,306.10	3,080.97				

Includes reconstruction of retaining wall at Km. 24.

b Includes reconstruction of jetties at Rio "Blanco" Bridge.

Includes reconstruction of jetties at Rio Blanco Bridge. Km. 29.

Includes reconstruction of jetties at Humacao River, Km. 29.

d Includes reconstruction of retaining wall and jetty.

e Includes construction of 4 concrete pipe culverts.

/ Includes reconstruction of 6 concrete pipe culverts.

g Includes reconstruction of part of retaining wall at Caniaco.

h Includes extensive repairs of Añasco River E

* Includes construction of 3 dry box culverts.

; Includes construction of 167.1 m. of concrete gutters and curbing.

NOTE.—Prices on public bids for furnishing broken stone average \$1.60 per cubic meter. All high bids were rejected and the actual cost doing the work by administration averaged \$1.45 per cubic meter on lots bid for.

TABLE No. 2.—*Comparative cost of maintenance.*

Character of the work.	Averages.				Percentage of total cost.					
	1907.	1908.	1909.	1910.	1905.	1906.	1907.	1908.	1909.	1910.
Cubic meters broken stone delivered, per kilometer.....	70.00	76.81	99.05	70.07	40.1	32.8	40.0	44.4	45.14	29.90
Cost per cubic meter.....	\$1.46	\$1.75	\$1.51	\$1.20	.....	.....	.....	.....	.....	.....
Cubic meters broken stone placed, per kilometer.....	66.20	83.47	94.62	71.44	16.2	28.3	21.8	22.1	21.59	18.67
Cost per cubic meter, placing.....	\$0.82	\$0.80	\$0.76	\$0.75	.....	.....	.....	.....	.....	.....
Cost of inspection, per kilometer.....	\$46.15	\$48.96	\$50.77	\$51.64	15.1	19.3	17.9	16.2	15.30	18.09
Cost of tools, per kilometer.....	\$10.18	\$9.92	\$6.50	\$3.17	.....	2.8	4.0	3.3	1.96	1.11
Cost of cleaning, per kilometer.....	\$31.09	\$30.36	\$35.75	\$63.28	17.2	10.7	12.0	10.0	10.77	22.11
Cost of miscellaneous, per kilometer.....	\$7.15	\$4.00	\$4.66	\$4.79	.....	3.4	2.3	1.3	1.40	1.67
Cost of repair of bridges, per kilometer.....	\$5.30	\$8.17	\$12.71	\$24.18	11.4	2.7	2.0	2.7	3.84	8.45
					100.0	100.0	100.0	100.0	100.00	100.00

Year ending June 30—	Kilo- meters.	Total cost.	Cost per kilometer.	Stone placed, per kilometer.
1903.....	445.1	\$176,780	\$397.00	C. m. 62.5
1904.....	518.2	193,740	374.00	58.3
1905.....	662.0	193,021	292.00	66.5
1906.....	680.0	137,200	201.50	65.3
1907.....	790.0	206,574	261.50	66.2
1908.....	813.0	246,367	303.00	83.5
1909.....	900.6	298,852	331.84	94.6
1910.....	971.6	278,152	286.49	71.4

TABLE No. 3.—Road construction in Porto Rico—Continued.

Road No.	Designation.	Kilo-meters.	Sections.	Completed by Spanish Government.		Completed by United States military government.		Completed by civil government.		
				Kilo-meters.	Cost.	Kilo-meters.	Cost.	Trust fund.		Regular maintenance to June 30, 1910.
								Kilo-meters.	Cost.	
			Rio Pedras-Mameyes.....	31.5	\$61,355.12		\$7,400.00			a \$2,174.61
3	Ponce-Rio Piedras.....	206.0	Pile bridges over Grande and Espiritu Santo rivers.....			0.7				
			Mameyes bridge.....							
4	Cayey-Guayama.....	26.0	Carrollina bridge.....							65,298.54
			Cayey-Guayama.....	26.0	507,870.93					
			Caguas-Aguas Buenas.....	9.0	No records					
5	Barranquitas-Humacao.....	66.0	Comerio-Barranquitas.....			39.0	204,229.48		c \$65,000.00	\$1,000.00
			Comerio bridge.....							
			Barranquitas bridge.....							
			Rio Hondo bridge.....							
			Ponce Kilometer 15-Caguas.....	20.5	261,558.06	39.0	383,869.89			
			Defendini Kilometer 15.....							
			Adjuntas-Utuado.....							
6	Ponce-Arecibo.....	82.0	Tallones.....							
			Retaining wall, Caniaco.....							
			Arecibo-Bacupay.....							
			Adjuntas cut-off.....							
			Utuado bridge.....							
7	Caguas-Las Piedras (via San Lorenzo).....	23.0	Caguas-San Lorenzo.....		d 11,945.47		2,500.00	8.0	15,000.00	
			San Lorenzo-Las Piedras.....		d 46,100.12					
8	Aguadilla-Adjuntas.....	63.0	Aguadilla-San Sebastian.....	6.0	49,835.27	17.0	94,868.28	14.8	92,002.00	e 4,027.06
			San Sebastian-Lares.....				20,196.18	1.4	3,000.00	
			Lares-Adjuntas.....			4.5	66,149.02	14.5	126,250.00	d 2,263.61
9	Bayamon-Comerio.....	27.3	Bayamon-Comerio.....		d 40,516.80					
			La Plata bridge.....							
			Mulas bridge.....							
			Comerio bridge.....							
			Higuero bridge.....							
10	Reyes Catolicos-Coamo.....	57.0	Reyes Catolicos-Coamo.....	4.5	19,200.00	11.5	35,659.99		f 15,000.00	g 6,487.17
			Coamo-Barros.....							
			Manati-Glades.....			8.5	88,342.94	4.5	42,357.19	h 5,114.16
11	Manati-Juana Diaz.....	48.0	Manati River bridge.....		i 13,627.00				15,266.47	
			Glades-Juana Diaz.....							

[illegible]

^c Herrera bridge.
^d Grading.

Road No.	Designation.	Kilo-meters.	Section.	Completed by civil government.						Total.
				Convict labor.	Voluntary payments, \$13,212.22.	Kilo-meters.	Cost.	Kilo-meters.	Cost.	
1	San Juan-Ponce Playa.....	134.0	San Juan-Ponce Playa. Cataño-Reyes Católicos. Change in the road No. 2 for the new location of Reyes Católicos bridge. Reyes Católicos-Vega Alta..... Vega Alta-Vega Baja..... Vega Baja-Manatí..... Arecibo-Camuy..... Camuy bridge..... Camuy-Aguadilla..... Aguadilla-Aguada..... Añasco-Rincon..... Mayaguez-Añasco..... Añasco wooden bridge..... Mayaguez-San German..... San German-Sabana Grande..... Sabana Grande-Yauco..... Ponce-Petuelas..... Cataño-Rio Piedras..... Reyes Católicos bridge..... Ponce-Guayama..... Guayama-Alroyo..... Alroyo-Puerto Blanco..... Maunabo-Patillas.....	\$1,300.00 <i>a</i>	2.1	\$8,238.86	2.7	\$5,000.00 <i>b</i>	134.0 18.5 2.1	\$1,474,189.76 168,452.97 8,238.86
2	Rio Piedras-Ponce.....	263.1		2,000.00 <i>c</i>	2.0	4,797.57 <i>d</i>	4.5	8,000.00 <i>f</i>	42.0 5.1 11.9	26,000.00 6,791.59 4,016.24 16,020.00 3,000.00 57,430.25 6,997.25 600.00 5,650.00 8,302.26 16,500.45 10,000.00 10,000.00 69,077.13 22,662.10 6,058.11 54,500.00 67,621.07 25,216.70 8,212.27 31,000.00
3	Ponce-Rio Piedras.....	266.0		1,180.00 <i>e</i>	2.5	8,182.10 <i>h</i>	3.4	5,000.00 <i>i</i>	56.0 7.0 4.0	5,650.00 8,302.26 16,500.45 10,000.00 10,000.00 69,077.13 22,662.10 6,058.11 54,500.00 67,621.07 25,216.70 8,212.27 31,000.00

[illegible]

• Reconstruction, Caguitas wooden bridge.

b And repairs of 5.5 kilometers.

c Grading.

d Survey.

Grading in 9.5 kilometers.

/ Completed.

9 Repairs of 2 bridges and construction of 5 concrete

pipes.

And survival

iSurvey.

j Culverts.

Wooden bridge over Valenciano River.

- m* Grading in 3 kilometers.

n Cialitos bridge.

- o Grading in 3.5 kilometers and substantial

kilometers of road Juana Diaz-Villalba.

TABLE No. 3.—Road construction in Porto Rico—Continued.

Road No.	Designation.	Kilo-meters.	Section.	Completed by civil government.						Total.									
				Special appropriations.		Cost.		Kilo-meters.	Cost.		Kilo-meters.	Cost.							
				Convict labor.	Voluntary payments, \$13,212.22.	Kilo-meters.	Cost.												
13	Mayaguez-Arecibo.....	74.5	Mayaguez-Las Marias																
14	Consumo, road No. 8.....	30.0	Lares-Arecibo {Consumo-Maricao Road No. 16-road No. 8 Alto Bandera-Jayuya Barros-Barranquitas Barranquitas-Albionito Usabon bridge Yauco, road No. 14 Lares-Jayuya Cabo Rojo, road No. 2 San German-Lajas.....																
15	{Road No. 6 (Adjuntas)-Albionito Yauco, road No. 14..... Lares-Jayuya (via Utuado) El Boqueron, road No. 2 (via Cabo Rojo) San German-El Boqueron (via Lajas) {Road No. 11-road No. 9 (via Morovis, Corozal y Naranjito) Coamo-Santa Isabel..... Las Cruces-Comerio (via Cidra) Road No. 3, Trujillo alto.....	72.0 24.0 38.0 16.0 18.0 36.0 14.0 17.0 8.0	Mayaguez-Las Marias Lares-Arecibo {Consumo-Maricao Road No. 16-road No. 8 Alto Bandera-Jayuya Barros-Barranquitas Barranquitas-Albionito Usabon bridge Yauco, road No. 14 Lares-Jayuya Cabo Rojo, road No. 2 San German-Lajas.....																
16	Yauco, road No. 14.....	24.0	Usabon bridge																
17	Lares-Jayuya (via Utuado)	38.0	Yauco, road No. 14																
18	El Boqueron, road No. 2 (via Cabo Rojo)	16.0	Lares-Jayuya																
19	San German-El Boqueron (via Lajas)	18.0	Cabo Rojo, road No. 2																
20	{Road No. 11-road No. 9 (via Morovis, Corozal y Naranjito) Coamo-Santa Isabel..... Las Cruces-Comerio (via Cidra) Road No. 3, Trujillo alto.....	36.0 14.0 17.0 8.0	San German-Lajas {Road No. 11, Morovis Road No. 9, Naranjito Road No. 1, Coamo Springs Las Cruces-Cidra..... Road No. 3, Trujillo alto..... Land damages Auxiliary technical force, traveling expenses and machinery.																
21	Coamo-Santa Isabel.....	14.0	Road No. 1, Coamo Springs																
22	Las Cruces-Comerio (via Cidra)	17.0	Las Cruces-Cidra.....																
23	Road No. 3, Trujillo alto.....	8.0	Road No. 3, Trujillo alto.....																

Mayaguez-Maricao.....	16.3	Mayaguez-Las Vegas.....	16.3	43,000.00	16.3	43,000.00
Naguabo-Juncos.....	27.0	Naguabo-Juncos.....	10.4	\$ 37,976.38	10.4	38,326.38
Añasco-San Sebastian.....	25.0	Añasco-San Sebastian.....	2.9	6,050.00	2.9	6,050.00
Cabo Rojo-San German.....	12.0	Cabo Rojo-San German.....	4.2	13,856.11	4.2	13,856.11
Vega Baja-Morovis.....	14.0	Vega Baja-Morovis.....	7.1	\$ 31,525.13	7.1	31,525.13
Vieques road.....	10.0	Vieques road.....	3.9	\$ 20,228.36	3.9	21,228.36
Comerio, road No. 1.....	18.0	Comerio-La Plata.....	.....	\$ 21,002.02	.....	21,002.02
Sabana Grande, road No. 14.....	26.0	Sabana Grande, road No. 14.....	.....	\$ 1,939.03	.....	1,939.03
Total.....	1,519.2	.....	92.7	418,430.50	128.2	1,047,970.95
						983.2
						6,525,359.28

^a Grading in 3.5 kilometers.

^b Completed.

^c Grading in 3 kilometers and land slides.

^d And grading in 6.5 kilometers and masonry.

^e And survey.

^f Reconstruction.

^g And grading in 0.5 kilometers.

^h And grading in 3.5 kilometers, 3 culverts and 10 pipes.

ⁱ Survey.

TABLE NO. 4.—Road construction in Porto Rico.

Spanish Government:		Kilometers.
October 18, 1898		275.0
American Government:		
June 30, 1899		
June 30, 1900		69.2
June 30, 1901		67.0
June 30, 1902		72.2
June 30, 1903		81.0
June 30, 1904		69.0
June 30, 1905		82.9
June 30, 1906		38.0
June 30, 1907		30.7
June 30, 1908		103.7
June 30, 1909		92.3
June 30, 1910		4.9
Total		710.9
		985.9

TABLE NO. 5.—Tar and oil sprinkling, 1909-10.

	Date.	Situation.		Long miles.	Square miles.	Number of coats.	Gallons.	Kind of material.
		Kilo-meters.	Kilo-meters.					
Road No. 1, section San Juan-Martin Peña:	1909-10.							
Tarvia	July 1-6	3.4	3.5	80	627	4	750	Tarvia A.
Do.	July 12-30	5.8	7.2	1,400	9,311	1	1,050	Tarvia B.
Do.	Sept. 22-Oct. 4	1.4	7.2	5,800	32,579	1	5,050	Do.
Do.	Oct. 8	6.42	6.5	80	480	2	275	Tarvia Bh.
Do.	Oct. 5-7	.7	1.6	700	4,200	1	730	Do.
Do.	Dec. 17-24	.85	3.50	2,650	16,103	1	2,890	Do.
Do.	Jan. 25-Feb. 2	2.6	3.05	445	2,270	1	450	Tarvia A.
Do.	Feb. 3-5	3.6	4	400	2,492	1	650	Do.
Do.	Apr. 4	4.8	4.9	100	756	2	300	Do.
Do.	Apr. 5	5.2	5.3	100	700	2	300	Do.
Do.	Apr. 6-7	3.5	3.8	300	1,800	2	480	Do.
Do.	Apr. 8-30	4	6	2,000	12,881	1	3,538	Do.
				14,055	84,199		16,463	
Liquid asphalt	May 2-31	6	7.2	1,200	7,200	2	2,100	Asphalt.
Do.	do.	2.4	2.7	300	1,720	1	267	Do.
				1,500	8,920		2,367	
Road oil asphalt	June 1-21	0.7	2.6	1,900	11,170	1	1,800	Oil.
Total				17,455	104,289			
Road No. 4, Cayey-Guayama:								
Tarvia	May 27-30	8.9	9.1	200	1,000	1	300	Tarvia.
Grand total					105,289			

TABLE No. 5.—*Tar and oil sprinkling, 1909-10.*

	Date.	Cost.	Cart hire.	Coal, grease, etc.	Labor.	Total cost.	Average per square meter.	Remarks.
Road No. 1, section San Juan - Mar- tin Peña: Tarvia...	1909-10. July 1-6.....	\$72.75	\$8.99	\$4.00	\$8.08	\$93.82	\$0.150	Tar macadam; cost of broken stone and screening not included.
	Do... July 12-30.....	101.85	9.10	24.00	78.91	213.86	.023	Surface sprin- kling on old macadam.
	Do... Sept. 22-Oct. 4.....	489.85	3.10	32.85	149.13	674.93	.021	Do.
	Do... Oct. 8.....	26.67	2.00	2.00	4.90	35.57	.074	Surface sprin- kling on new macadam.
	Do... Oct. 5-7.....	70.81	3.48	4.27	12.07	90.63	.022	Surface sprin- kling on old macadam.
	Do... Dec. 17-24.....	200.86	2.48	12.73	100.67	376.74	.023	Do.
	Do... Jan. 25-Feb. 2.....	43.65		3.47	44.53	91.65	.040	Surface sprin- kling on new macadam.
	Do... Feb. 3-5.....	63.05	6.06	7.40	29.25	105.76	.042	Surface sprin- kling on old macadam.
	Do... Apr. 4.....	29.10	4.80	1.85	7.84	43.59	.058	Surface sprin- kling on new macadam.
	Do... Apr. 5.....	29.10	4.80	1.85	7.17	42.92	.061	Do.
	Do... Apr. 6-7.....	46.56	8.40	5.50	17.01	77.47	.043	Do.
	Do... Apr. 8-30.....	343.18	11.96	47.17	38.98	441.29	.034	Surface sprin- kling on old macadam.
		1,577.43	65.17	147.09	498.54	2,288.23	.....
	Liquid asphalt. Do... May 2-31.....	247.91	.....	29.51	115.33	392.75	.044	
	Do... do.....							
	Road oil asphalt. Do... June 1-21.....	215.55	.....	30.00	88.21	333.76	.030	
	Total.....	2,040.89	65.17	206.60	702.08	3,014.74	.....
Road No. 4, Cayey- Guayama: Tarvia...	May 27-30.....	29.10	15.00	.....	7.35	51.45	.051	
	Grand total.....	2,069.99	80.17	206.60	709.43	3,066.19	.....

TABLE No. 6.—*Comparative statement showing traffic in one week in the years 1905, 1906, and 1910, Road No. 1, section San Juan-Martin Peña.*

	August, 1905.			October, 1906.			March, April, May, 1910—average for one week.		
	Num- ber.	Net weight.	Gross weight.	Num- ber.	Net weight.	Gross weight.	Num- ber.	Net weight.	Gross weight.
Freight vehicles.....	5,112	Tons. 1,365	Tons. 6,808	6,118	Tons. 2,270	Tons. 9,320	6,932	Tons. 1,867	Tons. 8,170
Other vehicles.....	862		880	1,410		1,663	1,334		1,838
{automobiles.....									
{coaches.....									
Pack horses.....	1,390	70	585	1,241	70	470	1,277	23	470
Cattle.....	358			120			643		
Total freight.....		1,435	8,393		2,340	11,453		1,890	13,716
Average per day.....		240	1,400		390	1,900		315	2,286

TABLE NO. 7.—Statement showing traffic on Road No. 1, San Juan-Ponce Playa.

Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Section.														
	San Juan-Martin Peña.			Martin Peña-Rio Piedras.			Rio Piedras-Caguas.			Caguas-Cayey.			Cayey-Aibonito.		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
		Tons.	Tons.		Tons.	Tons.		Tons.	Tons.		Tons.	Tons.		Tons.	Tons.
Freight vehicles ..	6932	1,867	8,170	1057	659	1,537	334	541	1,236	202	152	578	59	52	155
Automobiles.....	1334		1,838	522		346	464		538	44		76	12		16
Coaches.....	3205		3,238	1095		1,047	605		770	234		39	104		112
Pack horses.....	1277	38	485	1617	49	639	615	18	255	945	26	356	139	4	54
Cattle.....	643			278			338			555			41		
Total freight.....		1,905	13,731		708	3,569		559	2,799		178	1,049		56	337
Average per day..		317	2,288		118	595		93	466		30	175		9	56
Average traffic per day.	Section San Juan-Caguas, 1,672 tons.									Section Caguas-Aibonito, 115 tons.					

Method of transportation.	Section.										
	Aibonito-Coamo.			Coamo-Juana Diaz.			Juana Diaz-Ponce.			Ponce-Ponce Playa.	
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.
		Tons.	Tons.		Tons.	Tons.		Tons.	Tons.		Tons.
Freight vehicles.....	115	40	309	218	172	648	776	396	1,550	2492	1,342
Automobiles.....	45		55	38		49	210		92	94	
Coaches.....	111		118	196		198	742		696	922	
Pack horses.....	696	18	251	269	8	102	1408	42	534	280	8
Cattle.....	189			35			591			40	
Total freight.....		58	743		180	997		438	2,872		1,350
Average per day.....		10	124		30	166		73	479		225
Average traffic per day.....	Section Aibonito-Ponce Playa, 460 tons.										

TABLE No. 8.—Statement showing traffic on Road No. 5, Aguas Buenas-Humacao.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Section.														
	Aguas Buenas-Caguas.			Caguas-Gurabo.			Gurabo-Juncos.			Juncos-Las Piedras.			Las Piedras-Humacao.		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
Freight vehicles..	201	Tons. 103	Tons. 282	642	Tons. 650	Tons. 2,582	153	Tons. 70	Tons. 389	170	Tons. 261	Tons. 983	52	Tons. 56	Tons. 211
Automobiles.....	1	.....	1	71	.....	88	51	.....	62	45	.....	54	35	.....	39
Coaches.....	151	.....	137	803	.....	766	515	.....	512	303	.....	318	197	.....	179
Pack horses.....	656	8	238	567	2	214	479	1	168	258	2	92	275	2	965
Cattle.....	310	.....	183	.....	.....	.....	595	.....	93	.....	.....	99	.....	.....	.....
Total.....	.....	111	658	.....	652	3,650	.....	71	1,131	.....	263	1,447	.....	58	1,394
Average per day..	.....	18	110	.....	109	608	.....	12	188	.....	44	241	.....	10	232
Average traffic per day.....	110 tons.			Section Caguas-Humacao, 318 tons.											

TABLE No. 9.—Statement showing traffic on various roads.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Road No. 22, Las Cruces-Cidra.			Road No. 4, Cayey-Guayama.			Road No. 21, Coamo Springs road.			Road No. 7, Caguas-San Lorenzo.		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
Freight vehicles.....	63	Tons. 55	Tons. 248	56	Tons. 41	Tons. 186	50	Tons. 16	Tons. 107	24	Tons. 13	Tons. 76
Automobiles.....	.....	.....	.....	35	.....	44	11	.....	15	1	.....	1
Coaches.....	11	.....	9	80	.....	86	133	.....	109	55	.....	45
Pack horses.....	69	2	26	126	3	47	393	4	141	143	3	53
Cattle.....	53	.....	50	.....	.....	.....	145	.....	.....	19	.....	.....
Total.....	.....	57	283	.....	44	363	.....	20	372	.....	16	175
Average per day.....	.....	9	47	.....	7	60	.....	3	62	.....	4	29
Average traffic per day.....	47 tons.			60 tons.			62 tons.			29 tons.		

TABLE No. 10.—Statement showing traffic on Road No. 2, from Cataño to Vega Baja, and Road No. 10.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Road No. 2—Section.									Road No. 10.					
	Cataño-Bayamon.			Bayamon-Reyes Católicos.			Reyes Católicos-Vega Alta.			Vega Alta-Vega Baja.			Reyes Católicos-Corozal.		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
		<i>Tons.</i>	<i>Tons.</i>		<i>Tons.</i>	<i>Tons.</i>		<i>Tons.</i>	<i>Tons.</i>		<i>Tons.</i>	<i>Tons.</i>		<i>Tons.</i>	<i>Tons.</i>
Freight vehicles..	807	968	3,233	237	211	833	18	9	52	75	9	163	80	48	232
Automobiles.....	95		116	57		69	16		19	15		18	54		62
Coaches.....	146		132	300		185	192		20	38		21	82		64
Pack horses.....	674	3	258	921	1	322	255	1	84	681	6	244	533	6	192
Cattle.....	583			77					2554				68		
Total.....		971	3,739		212	1,409		10	175		15	466		54	550
Average per day..		162	623		35	235		2	29		2	78		9	91
Average traffic per day.....	Section Cataño-Vega Alta, 296 tons.									78 tons.			91 tons.		

TABLE No. 11.—Statement showing traffic on various roads.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Road No. 9.			Road No. 5.			Road No. 15—Section.								
	Bayamon-Comerio.			Comerio-Barranquitas.			Aibonito-Barranquitas.			Barranquitas-Barros.			Alto Bandera-Jayuya.		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
		<i>Tons.</i>	<i>Tons.</i>		<i>Tons.</i>	<i>Tons.</i>		<i>Tons.</i>	<i>Tons.</i>		<i>Tons.</i>	<i>Tons.</i>		<i>Tons.</i>	<i>Tons.</i>
Freight vehicles.....	332	277	1,173	48	15	73	29	18	132	21	23	104	145	125	389
Automobiles.....	16		25	2		5	7		8	1		1	19		25
Coaches.....	234		236	46		44	64		61	36		36	84		117
Pack horses.....	1630	33	603	504	11	187	584	12	216	740	9	263	300	13	117
Cattle.....	72			29			54			61			12		
Total.....		310	2,037		25	309		30	417		32	404		138	608
Average per day.....		52	339		4	51		5	69		5	67		23	101
Average traffic per day.....	339 tons.			51 tons.			Section Aibonito-Barros, 68 tons						101 tons.		

TABLE No. 12.—Statement showing traffic on various roads.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Road No. 23, Trujillo Alto road.			Road No. 11, Manati- Ciales.			Road No. 20, Morovis branch.		
	Num- ber.	Net weight.	Gross weight.	Num- ber.	Net weight.	Gross weight.	Num- ber.	Net weight.	Gross weight.
Freight vehicles.....	205	<i>Tons.</i> 121	<i>Tons.</i> 519	1,049	<i>Tons.</i> 523	<i>Tons.</i> 2,151	185	<i>Tons.</i> 119	<i>Tons.</i> 534
Automobiles.....	123	.....	149	4	.....	4	4	.....	5
Coaches.....	234	.....	94	293	.....	283	114	.....	102
Pack horses.....	1,012	19	373	806	20	302	400	5	149
Cattle.....	109	.....	.....	385	.....	.....	23	.....	.....
Total.....	.....	140	1,135	.....	543	2,740	.....	124	790
Average per day.....	.....	23	189	.....	90	457	.....	21	132
Average traffic per day.....	189 tons.			457 tons.			132 tons.		

TABLE No. 13.—Statement showing traffic on Road No. 2, from Arecibo to Aguada.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Section.											
	Arecibo- Camuy.			Camuy- Quebradillas.			Quebradillas- Isabela.			Isabela- Aguadilla.		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
Freight vehicles..	194	<i>Tons.</i> 73	<i>Tons.</i> 426	1905	<i>Tons.</i> 1,359	<i>Tons.</i> 4,214	1237	<i>Tons.</i> 968	<i>Tons.</i> 2,986	1030	<i>Tons.</i> 624	<i>Tons.</i> 2,180
Automobiles.....	4	5	5	.....	6	8	.....	15	13	.....	15	22
Coaches.....	163	.....	152	80	.....	75	75	.....	76	98	.....	93
Pack horses.....	1217	34	459	1194	18	436	535	6	193	692	8	250
Cattle.....	489	.....	106	.....	.....	142	.....	.....	125	.....	213	.....
Total.....	.....	107	1,042	.....	1,377	4,731	.....	1,074	3,270	.....	632	2,538
Average per day.....	.....	18	173	.....	230	788	.....	179	545	.....	105	423
Average traffic per day.....	173 tons.			Section Camuy-Aguadilla, 439 tons.						163 tons.		

TABLE No. 14.—Statement showing traffic on Road No. 8, Aguadilla-Lares.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Section.								
	Aguadilla-Moca.			Moca-San Sebastian.			San Sebastian-Lares.		
	Num- ber.	Net weight.	Gross weight.	Num- ber.	Net weight.	Gross weight.	Num- ber.	Net weight.	Gross weight.
Freight vehicles.....	870	<i>Tons.</i> 653	<i>Tons.</i> 2,076	423	<i>Tons.</i> 141	<i>Tons.</i> 745	90	<i>Tons.</i> 92	<i>Tons.</i> 277
Automobiles.....	31	.....	40	18	.....	26	25	.....	37
Coaches.....	139	.....	136	76	.....	73	61	.....	58
Pack horses.....	613	26	214	312	11	109	337	15	167
Cattle.....	255	.....	.....	158	.....	.....	141	.....	.....
Total freight.....	.....	679	2,466	.....	152	953	.....	107	539
Average per day.....	.....	113	811	.....	25	159	.....	18	89
Average traffic per day.....	Section Aguadilla-Lares, 220 tons.								

TABLE No. 15.—Statement showing traffic on Road No. 2, from Añasco to Yauco, and Ponce to Peñuelas.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Section.														
	Añasco-Maya-guez.			Mayaguez-San German.			San German-Sabana Grande.			Sabana Grande-Yauco.			Ponce-Peñuelas.		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
		Tons.	Tons.		Tons.	Tons.		Tons.	Tons.		Tons.	Tons.		Tons.	Tons.
Freight vehicles..	1068	467	2,560	965	636	2,725	770	477	2,369	183	52	458	448	287	1,166
Automobiles.....	91	.....	108	66	.....	80	57	.....	76	21	.....	24	10	.....	12
Coaches.....	521	.....	515	501	.....	497	335	.....	320	298	.....	137	602	.....	517
Pack horses.....	853	4	302	333	3	119	867	19	322	907	2	319	868	38	341
Cattle.....	393	.....	568	.....	.....	.....	882	.....	.....	228	.....	.....	294	.....	.....
Total freight.....	.....	471	3,485	.....	639	3,421	.....	496	3,087	.....	54	938	.....	325	2,036
Average per day..	.....	78	580	.....	106	570	.....	83	514	.....	9	156	.....	54	339
Average traffic per day.....	580 tons.			Section Mayaguez-Yauco, 414 tons.									339 tons.		

TABLE No. 16.—Statement showing traffic on various roads.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Road No. 13—Section.						Road No. 14, Consumo-Maricao.			Mayaguez-Las Vegas.			Road No. 18, Cabo Rojo road.		
	Arecibo-Lares.			Mayaguez-Las Marias.											
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
Freight vehicles..	362	Tons. 91	Tons. 361	194	Tons. 23	Tons. 119	69	Tons. 112	Tons. 448	281	Tons. 89	Tons. 413	567	Tons. 421	Tons. 1,671
Automobiles.....	3	.....	3	3	.....	3	1	.....	1	10	.....	11	29	.....	34
Coaches.....	196	.....	190	21	.....	21	33	.....	32	78	.....	80	353	.....	306
Pack horses.....	2831	105	1,095	83	3	32	438	25	178	994	65	439	355	5	122
Cattle.....	686	.....	49	.....	.....	.....	1	.....	.....	43	.....	815	.....	.....	.....
Total.....	.....	196	1,649	.....	26	175	.....	137	659	.....	154	943	.....	426	2,133
Average per day.....	.....	33	275	.....	4	29	.....	23	109	.....	26	157	.....	71	355
Average traffic per day.....	275 tons.			29 tons.			109 tons.			157 tons.			355 tons.		

TABLE No. 17.—Statement showing traffic on Road No. 3, from Rio Piedras to Humacao.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Section.											
	Rio Piedras-Carolina.			Carolina-Rio Grande.			Rio Grande-Luquillo.			Luquillo-Fajardo.		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
Freight vehicles.....	553	Tons. 237	Tons. 1,060	804	Tons. 437	Tons. 2,051	444	Tons. 252	Tons. 1,267	419	Tons. 278	Tons. 1,576
Automobiles.....	211	.....	255	126	.....	161	68	.....	88	70	.....	61
Coaches.....	707	.....	738	242	.....	206	148	.....	101	74	.....	75
Pack horses.....	1,393	23	510	1,587	26	555	615	1	216	565	4	206
Cattle.....	178	.....	.....	655	.....	.....	589	.....	.....	245	.....	.....
Total of freight.....	.....	260	2,563	.....	463	2,973	.....	253	1,672	.....	282	1,918
Average per day.....	.....	43	427	.....	77	495	.....	42	279	.....	47	320
Average traffic per day.....	Section Rio Piedras-Naguabo, 314 tons.											

Method of transportation.	Section.								
	Fajardo-Ceiba.			Ceiba-Naguabo.			Naguabo-Humacao.		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
Freight vehicles.....	89	Tons. 43	Tons. 248	284	Tons. 278	Tons. 1,255	52	Tons. 56	Tons. 211
Automobiles.....	13	.....	18	28	.....	34	35	.....	36
Coaches.....	116	.....	89	126	.....	101	197	.....	178
Pack horses.....	948	7	338	276	1	97	275	2	96
Cattle.....	688	.....	.....	41	.....	.....	99	.....	.....
Total of freight.....	.....	50	693	.....	279	1,487	.....	58	521
Average per day.....	.....	8	115	.....	46	248	.....	10	87
Average traffic per day.....	Section Rio Piedras-Naguabo, 314 tons.						87 tons.		

TABLE No. 18.—Statement showing traffic on Road No. 3, from Humacao to Guayama.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Section.														
	Humacao-Yabucoa.			Yabucoa-Maunabo.			Maunabo-Patillas.			Patillas-Arroyo.			Arroyo-Guayama.		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
		Tons.	Tons.		Tons.	Tons.		Tons.	Tons.		Tons.	Tons.		Tons.	Tons.
Freight vehicles . .	54	43	156	27	8	39	2,212	8,247	1107	489	2,565	2545	1,747	7,224	7,224
Automobiles	30	.....	33	7	.....	10	36	.....	43	28	.....	34	147	.....	201
Coaches	121	.....	107	56	.....	52	233	.....	233	439	.....	402	615	.....	596
Pack horses	295	2	105	176	2	68	665	2	234	1181	13	725	804	8	289
Cattle	100	.....	.....	91	.....	1629	.....	.....	573	.....	.....	423	.....	.....	.....
Total . . . . .	.....	45	401	.....	10	169	.....	2,214	8,757	.....	502	3,726	.....	1,755	8,310
Average per day..	.....	7	67	.....	2	28	.....	369	1,459	.....	84	621	.....	292	1,395
Average traffic per day.	Section Humacao-Maunabo, 47 tons.						Section Maunabo-Guayama, 1,155 tons.								

TABLE No. 19.—Statement showing traffic on Road No. 3, from Guayama to Ponce.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Section.								
	Guayama-Salinas.			Salinas-Santa Isabel.			Santa Isabel-Ponce.		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
		<i>Tons.</i>	<i>Tons.</i>		<i>Tons.</i>	<i>Tons.</i>		<i>Tons.</i>	<i>Tons.</i>
Freight vehicles.....	671	680	2,516	752	481	2,322	1,001	442	2,138
Automobiles.....	257		296	184		228	127		157
Coaches.....	695		684	632		621	1,017		1,011
Pack horses.....	1,405	12	503	678	5	242	539	8	195
Cattle.....	2,211			1,071			305		
Total.....		692	3,999		486	3,413		450	3,501
Average per day.....		115	666		81	569		75	583
Average traffic per day.....	Section Guayama-Ponce, 606 tons.								

TABLE No. 20.—Statement showing traffic on Road No. 6, Ponce-Arecibo.

[Data taken during March, April, and May, 1910. Average for one week.]

Method of transportation.	Section.								
	Ponce-Alto Bandera.			Alto Bandera-Adjuntas.			Adjuntas-Utuado.		
	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.	Number.	Net weight.	Gross weight.
		<i>Tons.</i>	<i>Tons.</i>		<i>Tons.</i>	<i>Tons.</i>		<i>Tons.</i>	<i>Tons.</i>
Freight vehicles.....	773	362	1,648	211	182	684	173	87	383
Automobiles.....	155		189	89		34	9		21
Coaches.....	1,356		1,031	139		138	100		124
Pack horses.....	940	56	385	369	18	146	699	32	276
Cattle.....	436			17			42		190
Total freight.....		418	3,253		200	1,002		119	804
Average per day.....		70	542		33	167		20	134
Average traffic per day.....	Ponce-Arecibo, 343 tons.								

TABLE No. 21.—Statement showing applications for water rights, referred by the "committee on franchises and public-service corporations" to the commissioner of the interior, and action taken by the Executive Council during the fiscal year 1909-10.

Name of applicant.	Date of approval.	Name of hacienda.	Municipality.	River from which water is to be taken.
Manuel Paz Urdaz.....	Apr. 15, 1910	.....	Utuado.....	Rio Grande de Arecibo.
Cayey Sugar Co.....	May 16, 1910	.....	Cayey.....	Plata River.
Municipality of Bayamon.....	.....	.....	Bayamon.....	Bayamon River.
Central Vannina.....	.....	Vannina.....	Rio Piedras.....	Rio Piedras River.
Yabucoa Sugar Co.....	May 27, 1910	.....	Yabucoa.....	Guayanes River.
Central Columbia.....	Sept. 25, 1909	.....	Maunabo.....	Maunabo River.
Municipality of Guayama.....	.....	.....	Guayama.....	Guamani River.
Emilia Victoria Henna et al.....	.....	San Fernando.....	Juana Diaz.....	Jacaguas River.
Manuel Mayoral.....	.....	.....	Ponce.....	Inabon River.
Municipality of Yauco.....	.....	.....	Yauco.....	Duey River.
Fernandez Hermanos.....	.....	.....	do.....	Las Vegas River.
Francisco Antongiorgi.....	.....	.....	do.....	Grande Brook.
Maria Antongiorgi Olivieri.....	.....	La Quinta.....	do.....	Susua River.
Higinio Padron et al.....	.....	.....	do.....	Cañas River.
Guanica Central.....	.....	Cipriana and Altagracia.....	Añasco.....	Do.
A. Philippi.....	.....	Santa Ana.....	Cabo Rojo.....	Estero River.
Jose A. Busigo.....	.....	.....	Sabana Grande.....	Guanajibo River.

TABLE No. 21.—Statement showing applications for water rights, etc.—Continued.

Name of applicant.	Area to be irrigated.	Liters per second.	Use to be made.	Remarks.	File No.
Manuel Paz Urdaz	<i>Cuerdas.</i>	10	Industrial.		198
Cayey Sugar Co.		<i>a</i> 24	do.	Water to be returned to river.	180
Municipality of Bayamon.		21	City use.	Pending.	
Central Vannina.		200	Industrial.	do.	
Yabucoa Sugar Co.		200	do.	Water to be returned to river.	197
Central Columbia.		200	do.	do.	178
Municipality of Guayama.		6	City use.	Pending.	
Emilia Victoria Henna et al			Irrigation.	Flood waters. Denied.	
Manuel Mayoral.			Industrial.	Pending.	
Municipality of Yauco.		<i>a</i> 500	City use.	Denied.	
Fernandez Hermanos.			Industrial.	Pending.	
Francisco Antongiorgi.	30	16	Irrigation.	do.	
Maria Antongiorgi Olivieri.			do.	Flood waters. Pending.	
Higinio Padron et al.		25	do.	Pending.	
Guanica Central.	600	260	do.	do.	
A. Philipp.	140	<i>b</i> 2,500	do.	Assigning to Quintin Ramirez de Arellano the franchise of date July 23, 1907.	114
Jose A. Busigo.	150	300	do.	Pending.	

a Gallons.*b* Gallons per minute.

TABLE No. 21a.—Statement showing action taken by the commissioner of the interior under authority of the Executive Council on petitions for the leasing, selling, or granting of lands and other property of the people of Porto Rico.

Lessor, buyer, or grantee.	Name of plot.	Municipality.	Barrio or street.	Period of lease.
Miguel Tello	Wooden house.	Adjuntas.	Santana street.	4 years.
Suc. de C. & J. Fantauzzi.		Arroyo.	Marina street.	10 years.
Sandalio Hernández.		Cayey.	Farallon.	5 years.
Pedro Vazquez.		Cidra.	Ceiba.	4 years.
Arturo Gallardo, jr.		Fajardo.	Qda. Fajardo.	5 years.
Delfin Lugo Irrizarry.	Mataro.	Lajas.	Paris.	5 years.
Emiliano Hernández.		Ponce.	Cantera.	4 years.
Francisco Velez.		do.	Quinto.	4 years.
Josefa Medina.		do.	Cantera.	4 years.
Hortencia Tuzel.		do.	Aurora street.	4 years.
Arturo Cortés.		do.	Cantera.	
Balbino Santos.		do.	Loma de Oriente.	4 years.
P. Perez Santiago.		do.	Machuelo arriba.	4 years.
Francisco Guerra.	House and lot.	do.	Mirasol street.	4 years.
Paul L. Hagan.		San Juan.	Pta. de Tierra.	14 years, 10 months, 15 days.
F. Martinez Villamil.	Lot 50-A.	do.	do.	
José P. Miranda.	Lot A.	do.	do.	15 years.
E. Rodriguez y Co.	Lot 50-B.	do.	do.	15 years.
F. Rodriguez y Co.	Lot 67.	do.	do.	15 years.
Behn Brothers.	Swamp of the Condado.	do.	Santurce.	Sold.
W. J. Noble.	Swamp bordering the San Antonio Canal.	do.	Pta. de Tierra.	
Porto Rico Mercantil Co.		do.	do.	Revocable at 30 days' notice.
Las Monjas Co. Agr. Ind.	Swamp.	do.	Martin-Pena.	
Demetrio Ortiz.		Sabana Grande.	Tabonucos.	4 years.
A. G. Mehrlhof.		Salinas.	Qda. Yeguas.	4 years.
Filomena Serrano Rios.		San Sebastian.	Roble.	4 years.
Domingo Vivaldi Pacheco.		Yauco.	Almacigo Alto.	4 years.

TABLE NO. 21a. *Statement showing action taken by the commissioner of the interior under authority of the Executive Council on petitions for the leasing, selling, etc.—Con.*

Lessor, buyer, or grantee.	Area.	Rent per annum.	Date of approval.	Date lease expires.	File No.	Remarks.
Miguel Tello.....		\$25.37	Jan. 6, 1910	Dec. 14, 1913	1	
Suc. de C. & J. Fantauzzi.	336 square miles...	10.00	Mar. 31, 1910	July 15, 1920	18-7	
Sandalio Hernández....	50 cuerdas.....	25.00		May 11, 1915	6	
Pedro Vazquez.....	25 cuerdas.....	22.50	Sept. 30, 1909	Oct. 10, 1913	7-2	
Arturo Gallardo, jr....	96 cuerdas.....	925.44	Mar. 31, 1910	May 3, 1915	39-42	
Defin Lugo Irrizarry...	58.81 cuerdas.....	200.00	July 15, 1910	July 27, 1914	23	
Emiliano Hernández....	2,835 square yards.	7.10	Sept. 30, 1909	Oct. 10, 1913	13-19	
Francisco Velez.....	200 square miles...	3.00	July 15, 1910	Aug. 19, 1913	13-15	
Josefa Medina.....	225 square miles...	3.60	.....do.....	Aug. 20, 1913	13-16	
Hortencia Tuzel.....	240 square miles...	28.80	.....do.....	Nov. 8, 1913	13-21	
Arturo Cortés.....	225 square miles...	13.50	.....do.....			
Balbino Santos.....	225 square miles...	7.50	.....do.....	Aug. 20, 1913	13-17	
P. Perez Santiago.....	120 cuerdas.....	60.00	.....do.....	Dec. 17, 1912	13-18	
Francisco Guerra.....		20.00	Jan. 20, 1910	Feb. 10, 1914	13-10	
Paul L. Hagán.....	1,744 square miles.	500.00	Aug. 19, 1900	July 9, 1904	16-13	Lot transferred by Axmayer and son.
F. Martinez Villamil...		145.68	Oct. 14, 1909	Oct. 15, 1924	16-15	
José P. Miranda.....	1,670 square miles.	258.85	Dec. 9, 1909	Dec. 23, 1924	16-16	
E. Rodriguez y Co.....	1,164 square miles.	301.00	.....do.....	Dec. 20, 1924	16-17	
F. Rodriguez y Co.....	1,103 square miles.	222.00	.....do.....	.....do.....	16-18	
Behn Brothers.....	10 cuerdas.....	2,000.00	Oct. 28, 1909			Denied.
W. J. Noble.....						
Porto Rico Mercantil Co.	900 square miles...	30.00	June 16, 1910			
Las Monjas Co. Agr. Ind	300 cuerdas.....					Pending.
Demetrio Ortiz.....	5 cuerdas.....	3.00	Dec. 9, 1909	Dec. 8, 1913	14-1	
A. G. Mehrhof.....	61.98 cuerdas.....	36.80	Sept. 9, 1909	Sept. 23, 1913	17-1	
Filomena Serrano Rios.	80 cuerdas.....	48.00	Feb. 4, 1910			Denied.
Domingo Vivaldi Pacheco.	10 cuerdas.....	25.00	Jan. 10, 1910	Feb. 15, 1914	25	

TABLE No. 21b.—Statement showing matters of public utility, power and light, railway, ferries, express, telegraph, telephone, and pier, referred by the committee on franchises and public service corporations to the commissioner of the interior and action taken by the Executive Council during the fiscal year 1909-10.

Applicant.	Nature of application.	Subject.	Action taken.
Municipality of Arecibo.....	Public utility.....	Lot and houses; town extension.....	Granted November 18, 1909.
Fajardo Development Co.....	do.....	3 tracts of land: Extension railway to Naguado.....	Approved December 23, 1909.
Municipality of Bayamon.....	do.....	10 acres land; town extension.....	Denied February 24, 1910.
Porto Rico Power and Light Co.....	do.....	Tract of land for hydro-electric power.....	Filed March 24, 1910.
Municipality of Yabucoa.....	do.....	Tract of land; town extension.....	Denied March 31, 1910.
Robert Graham Co.....	do.....	Land for road and 2 acres for embankment.....	Pending.
Porto Rico Power and Light Co.....	do.....	8 parcels land for hydro-electric power.....	Do.
American Railroad Co. of Porto Rico.....	do.....	2 parcels of land for extension of a branch line.....	Granted August 19, 1909.
Miguel Arzuaga.....	Power and light.....	Cancellation of bond.....	Returned on September 9, 1909.
Miguel Arzuaga Sosaville.....	do.....	Assignment of franchise.....	Filed January 8, 1910.
Do.....	do.....	Approval of schedule of rates.....	Approved March 31, 1910.
Arzuaga & Co.....	do.....	Authority to collect \$3 per month meter service.....	Sec. 12 of rules and regulations amended April 25, 1910.
Porto Rico Power and Light Co.....	do.....	Cancellation of bond.....	Executive Council amended sec. 12 of rules and regulations.
Do.....	do.....	Payment of \$10,000 according to agreement.....	Approved November 11, 1909.
Yauco Electric Light Co.....	do.....	Amendment of franchise.....	Denied November 11, 1909.
San Juan Light and Transit Co. and San Juan-Rio Piedras Railway Co.....	Railway.....	Acceptance of franchise operation, San Juan-Rio Piedras Railway.....	Approved May 5, 1910.
San Juan Light and Transit Co.....	do.....	Refundment of royalty.....	Approved October 14, 1909.
Do.....	do.....	Application for franchise, branch, Dos Hermanos to Borinquen Park.....	Authority December 30, 1909.
Do.....	do.....	Schedule of freight, San Juan-Rio Piedras.....	Pending.
Do.....	do.....	Renewal of franchise.....	Denied June 23, 1910.
Do.....	do.....	Application for approval of schedule of freight rates.....	Pending.
Do.....	do.....	Extension of time for placing signs at crossing.....	Do.
American Railroad Co.....	do.....	Stating traffic has been suspended, San German to Sabana Grande.....	Approved September 9, 1909.
Do.....	do.....	Decision of Supreme Court, Porto Rico.....	Pending.
Do.....	do.....	Amendment to regulations and tariff.....	Do.
Do.....	do.....	Amendment to freight classification.....	Granted September 9, 1909.
The Fajardo Development Co.....	do.....	Extension of time to complete its line.....	Resolution of the Executive Council, May 5, 1910.
Do.....	do.....	Authority to suspend active construction, line Mameyes-Naguabo.....	Contract approved June 16, 1910.
Do.....	do.....	Copy of contract with the San Cristobal Sugar Co., selling railroad Naguabo.....	enied January 6, 1910.
Ponce Railway and Light Co.....	do.....	Extension of time for completion of spur branch to Pefoncillo.....	Granted December 2, 1909.
Fritze Lundt & Co.....	do.....	Application to lay side track and to occupy the maritime zone.....	Granted February 9, 1910.
Sucesores de Bianchi.....	do.....	Application for franchise operate line, Abasco-Alto Sano.....	

TABLE NO. 21b.—Statement showing matters of public utility, power and light, railway, ferries, express, telephone, and pier, etc.—Con.

Applicant.	Nature of application.	Subject.	Action taken.
Sociedad Anónima Tranvía de Mayaguez.	Railway.	Submit passenger tariff.	Pending.
Juan C. McCormick and Rafael F. Fabán.	do.	Application for franchise, Caguas to Humacao and Naguabo and branch to Yabucoa.	Do.
Ponce and Guayama R. R. Co. and Central	do.	Amendment of franchise.	Granted December 23, 1910.
"Fortuna."	do.	Submit schedule of rates, Ponce-Guayama.	Pending.
Ponce & Guayama R. R., American R. R. Co. and Central "Fortuna."	do.	Application for franchise, Playa Grande to Isabel II, Vieques.	Do.
The Benítez Sugar Co.	do.	Complaining of suspension of traffic, railroad San German to Sabana Grande.	Do.
José Castillo and others.	do.	Application for franchise, connect his landing place with pier No. 1.	Granted August 25, 1910.
Ramón Valdés.	Ferry.	Extension of time to place in service new ferry boat.	Filed February 9, 1910.
Do.	do.	Refundment of bond.	Denied April 16, 1910.
Francisco Perez and six others.	do.	Protest against construction by Ramón Valdés's ferry landing place.	Dismissed March 3, 1910.
Carmen Fernández, vda. de Marín.	do.	Furnishing rules for ferry service on the Arecibo River.	Franchise granted September 23, 1909.
Do.	do.	Submits tariff on ferry at the Arecibo River.	Pending.
Porto Rican Express Co.	Express.	Supplementary agreement with the American R. R. Co.	Filed September 9, 1909.
Do.	do.	Amendment of freight classification.	Approved September 30, 1909
Do.	do.	Advise amendment of its contract with the American R. R. Co.	Pending.
Emilio J. Delgado.	do.	Application for franchise, San Juan, Río Piedras, Bayamon.	Granted May 5, 1910.
The United Wireless Telegraph Co.	Telegraph.	Application for franchise for wireless between San Juan and other countries.	Granted May 19, 1910.
Cayey Sugar Co.	Telephone.	Permit to install telephone line.	Granted May 19, 1910.
Porto Rico General Telephone Co.	do.	Refundment of bond.	Ordered November 18, 1909.
Sosthenes Behn.	do.	Application for franchise, long-distance telephone and telegraph system, or to purchase or lease existing telegraph.	Annulled May 31, 1910.
Robert Sweeney.	Pier.	Withdrawment of franchise to construct pier at Ensenado Honda and railroad Ceiba, to Naguabo.	Pending.
A. A. David.	do.	Extension of time to complete pier at Cataño.	Filed September 9, 1909.
Fajardo Sugar Co.	do.	Application for franchise to use the maritime zone.	Granted one year September 23, 1909.
Alberto Bravo.	do.	Assignment of franchise.	Granted December 16, 1909.
A. Carlinio.	do.	Application for permit to erect two landing stages at Cataño.	Approved June 16, 1910.
The Robert Graham Co.	do.	Assignment of franchise to Graham & Granger Fruit Co.	Denied April 25, 1910.
Ponce Wharf Co.	do.	Submitting plans for Pier No. 1 and railway extension of Ponce Railway and Light Co.	Pending.
Antonio Caubet.	do.	Application for franchise to build pier on San Juan harbor, Santurce.	Do.

TABLE NO. 21c.—Statement showing miscellaneous matters, referred by the committee on franchises and public service corporations to the commissioner of the interior, and action taken by the Executive Council during the fiscal year 1909-10.

Applicant.	Nature of application.	Subject.	Action taken.
Treasurer of Porto Rico.....	Mining.....	Recommends annulment of franchise of Porrata Doria and Perez Saint.	Revoked December 16, 1909.
London Assurance Corporation.....	Insurance.....	Permit to do business in Porto Rico.....	Granted October 14, 1909.
Imperial Life Insurance Co.....	do.....	do.....	Granted March 3, 1910.
The Travelers Indemnity Co.....	do.....	do.....	Filed June 16, 1910.
The German Commercial Accident Company.....	do.....	do.....	Do.
The United States Casualty Co.....	do.....	do.....	Do.
Porto Rico Power and Light Co.....	Agreement.....	Governor transmits copy, settlement of certain matters over deflection of water.	Filed August 19, 1909.
Caja Popular de Ahorros y Prestamos.....	Bank.....	Petition for charter to do banking business in Porto Rico.....	Filed without action January 23, 1910.
Central Corsica.....	Maritime zone.....	Permit to cross with pipe at Rincon.....	Granted March 31, 1910.
Manuel Fernandez Junco.....	Incorporation.....	Institution "Refugio de Niños desamparados".....	Dismissed May 26, 1910.
Montreal Trust Company.....	Business.....	Permit to do business in Porto Rico.....	Filed June 16, 1910.
Director of Health, Charities, and Correction.....	Sanitary measures.....	Call attention to complaints against contamination of river.	Pending.
War Department.....	Communication.....	Governor transmits order relative to the channel at Catadio Point by Ramon Valdes.	Do.
Mayaguez Agricultural Experiment Station.....	do.....	Commissioner of the interior transmits request for authority to carry experiments in reforestation on 200 acres of land at Mayaguez.	Do.
Municipality of Rio Piedras.....	Railway.....	Submit ordinance regulating trolley service.....	Do.
E. H. Hathaway.....	do.....	Call attention to lack of toilet Caguas Tramway Company.....	Do.

TABLE NO. 22.—*Statement of harbor fees collected in the ports of San Juan, Ponce, Mayaguez, Arroyo, Humacao, Fajardo, and Aguadilla during the fiscal year ending June 30, 1910.*

Month.	San Juan.	Ponce.	Mayaguez.	Arroyo.	Humacao.	Fajardo.	Aguadilla.	Total.
1909.								
July.....	\$2,420.16	\$345.09	\$206.55	.....	.....	.....	.....	\$2,971.80
August.....	1,809.26	243.40	308.58	.....	.....	.....	.....	2,361.24
September.....	1,693.20	267.53	273.78	.....	.....	.....	.....	2,234.51
October.....	1,755.41	332.32	307.73	.....	.....	.....	.....	2,395.46
November.....	1,791.98	887.30	458.43	.....	.....	.....	.....	3,137.71
December.....	2,323.81	421.04	473.71	.....	.....	.....	.....	3,218.56
1910.								
January.....	2,420.84	368.66	307.50	.....	.....	.....	.....	3,097.00
February.....	1,982.88	361.67	525.21	\$314.33	\$119.18	\$227.43	.....	3,530.70
March.....	2,750.15	822.92	381.91	326.17	171.52	151.38	.....	4,604.05
April.....	1,808.18	442.92	357.73	171.30	234.47	252.91	.....	3,267.51
May.....	2,978.66	465.11	337.34	221.92	157.98	135.40	\$78.06	4,374.47
June.....	2,597.39	291.70	259.79	104.93	55.35	113.61	62.35	3,485.12
Total collected.	26,331.92	5,249.66	4,198.26	1,138.65	738.50	880.73	140.41	38,678.13

NOTE.—This statement does not include the small coastwise boats, lighters, and other small craft.

APPENDIX IV.

REPORT OF THE COMMISSIONER OF EDUCATION.

DEPARTMENT OF EDUCATION,
OFFICE OF THE COMMISSIONER,
San Juan, P. R., August 10, 1910.

SIR: I have the honor to submit herewith my annual report for the fiscal year ended June 30, 1910.

The statistical tables presented cover only the fiscal year, but, in accordance with custom and the instructions of the Secretary of War, in the text are treated matters of educational interest to the date of the submittal of the report.

In further conformity with such instructions, I have the honor to present herewith a summary of statistics of public education in Porto Rico, following the definite questions asked.

Summary of statistics for the school year 1909-10.

Number of different pupils actually enrolled in all schools, including special schools:

White—	
Males.....	53, 131
Females.....	37, 786
Total.....	90, 917
Colored—	
Males.....	17, 450
Females.....	13, 086
Total.....	30, 536
White and colored—	
Males.....	70, 581
Females.....	50, 872
Total.....	121, 453

Number of different pupils enrolled during the year—

(a) In secondary schools (normal department of the university, high and continuation schools).....	970
(b) In common schools.....	111, 537
(c) In special schools (university school of agriculture, night schools, kindergartens, and school for destitute boys).....	8, 946
Average daily attendance for the school year of 176 days (in night schools 137 days).....	84, 258
Number of buildings in use for schools during the year (town, 204; rural, 821).....	1, 025
Estimate value of all insular school buildings ^a	\$701, 716. 09
Rental value of other buildings.....	\$69, 200. 61
Number of different teachers employed in the common schools at the end of the year:	
White—	
Males.....	711
Females.....	837
Total.....	1, 548

^a Including entire expenditure made by the insular government under direction of the department of education in connection with the acquisition of property and with the erection of school buildings since the establishment of civil government.

Number of different teachers employed in the common schools at the end of the year—Continued.

Colored—	
Males.....	104
Females.....	91
Total.....	195
White and colored—	
Males.....	815
Females.....	928
Total.....	1,743
Number of different teachers employed in secondary schools at the end of the year ^a	70
Number of different teachers employed in special schools at the end of the year ^b	157
Monthly salary of teachers as fixed by law during the year 1909-10:	
Preparatory teachers.....	\$16
Rural teachers—	
First class.....	\$40
Second class.....	\$35
Third class.....	\$30
Graded teachers—	
First class.....	\$55
Second class.....	\$50
Third class.....	\$45
English graded teachers—	
First class.....	\$60
Second class.....	\$55
Third class.....	\$50
Principal teachers—	
First class.....	\$80
Second class.....	\$75
Third class.....	\$70
Teachers of English and special work teachers.....	\$75
To which amounts were added allowances for house rent as follows:	
Rural teachers, not less than \$3 nor more than.....	\$8
Graded teachers, not less than \$7 nor more than.....	\$15
English graded and principal teachers, not less than \$10 nor more than.....	\$15
Total expenditures for school purposes, 1909-10:	
By insular government.....	\$825, 339. 88
By local government.....	\$419, 161. 89

As a whole the year has been a particularly prosperous one so far as educational advance is concerned. Although less money has been available for educational purposes than for the previous year, 15 per cent more pupils have been enrolled in the schools.

The extension of school libraries, playgrounds, and banks has gone on without interruption.

The teaching force, as well as that of supervision and of administration, has been untiring in its efforts to extend education throughout the island, and I have only the warmest words of commendation for all. Especially am I indebted to Mr. F. E. Libby, the assistant commissioner, for his cordial and sympathetic support, and for many valuable suggestions.

Respectfully,

E. G. DEXTER,
Commissioner of Education.

The GOVERNOR, *San Juan, P. R.*

RÉSUMÉ OF THE ORGANIZATION OF PUBLIC EDUCATION IN PORTO RICO.

Under the organic act of Porto Rico the public schools of Porto Rico are in charge of a commissioner of education with ample powers and with a seat in the Executive Council or upper house of the Legislative Assembly. Since the date of that act school

^a Fifteen of these are duplicates.

^b One hundred and forty-eight of these are night-school teachers and are duplicates.

laws have been passed and amended from time to time by the insular Legislature, until at the present time the organization is, briefly, as follows:

The commissioner of education, appointed for a term of four years, or at the pleasure of the President, is the head of the insular department of education. He has power of appointment over all the subordinates in the department, with the exception of certain classes of teachers. He is required to supervise education in Porto Rico, to approve all disbursements for educational purposes, to prepare all courses of study, determine the length of the school year (within limitations set by law) and the length of the school day. He is in charge of the examination and certification of teachers. All plans for public-school buildings must be approved by him. Aside from these duties, the commissioner is ex officio president of the University of Porto Rico and of the trustees of the insular library.

The personnel of the department, aside from the teachers, consists of an assistant commissioner of education, a secretary of the department, a chief of the division of property and accounts, a chief of the division of school-board accounts, three general superintendents, and 40 supervising principals. Besides these, there are the private secretary of the commissioner and other clerical help.

The law provides for a school board in each one of the 66 municipalities of the island, to be elected by the people and composed of three qualified electors, who are chosen for a term of four years. These officers are required to take an oath of office and to elect a treasurer, who shall disburse their funds. They have charge of all buildings occupied by the common schools (not high schools) in their districts, erect and repair school property, rent buildings for school purposes, and pay an amount limited by law to the teachers in lieu of house rent. They have power to hold title to property and, under certain legal restrictions, may negotiate loans. Each board is required to nominate annually, at least three months before the beginning of the school year, to the commissioner of education, the names of the teachers whom they wish to employ, and within a month the commissioner must return this list with his approval or disapproval of each candidate, and then the members of the board may proceed to elect, from the approved list, the teachers for their schools. Each board submits to the commissioner of education before the beginning of each fiscal year a detailed statement of its desired expenditures for the year, and the approval of this budget by the commissioner is the warrant for the expenditure of the school funds as thus set forth. Subsequent transfers of funds from one item to another within the budget must receive separate approval.

Vacancies in the school boards are filled for the unexpired term by the commissioner, the law requiring that appointments to vacancies be made from the same political party to which the previous member belonged.

The teachers of the island are divided into the following classes: Preparatory, rural, graded, principal, teachers of English, special, and high-school teachers. The rural, graded, and principal teachers are elected by the school boards after approval by the commissioner. Graded teachers are divided into two classes—those teaching in Spanish and those teaching in English. Teachers of English, high-school teachers, and special teachers, such as music, art, manual training, domestic science, agriculture, kindergarten, and preparatory teachers, are appointed directly by the commissioner without election by the school board.

The island at present is divided for purposes of administration and supervision into 43 districts. These districts are divided into 3 classes: First, municipalities having more than 100 schools; second, municipalities having between 50 and 100 schools; third, municipalities or groups of municipalities having less than 50 schools. During the past year there were 2 first-class, 3 second-class, and 38 third-class districts. The school law provides for an automatic increase in the number of districts, since no district of the third class may contain more than 50 schools. The immediate representative of the commissioner in each one of these districts is the supervising principal. In districts of the first class this official receives a salary of \$1,600, with an allowance of \$240 for house and office rent, and in districts of the second class \$1,400, with the same allowance for rent. The salary for third-class districts is \$1,200, with the same allowance for rent, and an extra allowance of \$200 for traveling expenses in districts comprising more than one municipality. The supervising principal is ex officio a member of the school board and entitled to participate in its discussions and receive notice of its meetings, but he is not allowed to vote. He is required by law to submit an annual report covering the work of his district and to perform any duties assigned him by the commissioner. He has an office adequately equipped and maintains definite office hours. The greater part of his time is spent in visiting the schools of his district to assist the teachers wherever assistance is needed. He makes monthly reports to the commissioner on the visits made during the month.

PREPARATORY SCHOOLS.

The Legislature of 1906 authorized the commissioner to issue special licenses to not more than 100 young men and women under 22 years of age who were to teach in rural schools in or near the towns, under the immediate supervision of the supervising principals. Seventy-two young persons have been granted special licenses of this class during the year, and they have received regular instruction from a competent person appointed by the commissioner as instructor of preparatory teachers.

The law authorizing the appointment of preparatory teachers was designed to prepare young persons for the position of rural teachers in the smaller communities where no instruction in the higher grades was given and who, consequently, could not be admitted to the examination for rural teachers, which requires the eighth-grade diploma.

During the first term of this school year there were 33 preparatory teachers employed, 16 of whom maintained double enrollments. During the second term there were 56 teachers and 29 double enrollments. During the third term there were 51 teachers and 23 double enrollments, making an average for the year of 47 teachers, 22 of whom maintained double enrollments.

As the full eight grades are maintained at present in a big majority of the towns, and as the number of persons possessing the rural license is in excess of the number of rural schools granted, the Legislature at its last session made no provision for preparatory teachers for the coming school year.

RURAL SCHOOLS.

The rural schools are by far the most numerous and, with few exceptions, are located in the country districts. Many of them are in rented buildings entirely inadequate, from the standpoint both of hygiene and pedagogy. In some districts the matter of proper latrines has been overlooked, and bad conditions should be permanently bettered at the first opportunity. These buildings bring a high rental price to their owners, which the local boards pay because they have not the money wherewith to build.

Although the number of rural schools equipped with modern furniture is increasing year by year, not a few are to be found with long tables for desks and benches without backs for seats. The pupils have little or no opportunity for associating with people who can help them in their home study, aid them in acquiring a knowledge of English, or direct them in their school work. Many of the homes count for but little in the facilities they furnish and the influence they exert in supplementing the regular work of the school.

During the past year 36 one-room and 1 two-room buildings have been constructed in the country. This makes a total of 192 one-room and 12 two-room rural-school buildings owned by the local school boards of the island.

The first rural school built in Porto Rico was the one known as the "Columbus Rural School," in Carolina, dedicated April 6, 1901.

During the first term of the school year 1909-10 there were 894 rural teachers, 494 of whom maintained double enrollments in their schools, thus making a total of 1,388 rural schools. During the last term there were 897 rural teachers and 557 double enrollments, making a total of 1,454 rural schools. The average number of rural teachers during the year was 893, and the average number of rural schools 1,428.

More than half of the rural teachers are men and all are Porto Ricans. They are doing a work worthy of great encomium in extending elementary instruction to the most remote corners of the island.

Up to two years ago the curriculum of the rural schools was limited to the first three grades, and in a great many only first-grade work was offered. During the school year 1908-9 the fourth grade was added in a considerable number of rural schools, and this year instruction in the fifth grade has been offered wherever there were pupils enough sufficiently advanced to form a class.

On June 21, 1910, there were 172 pupils enrolled in the fifth grades in rural schools, and of these 115 have been promoted to the sixth grade, which will be offered next year wherever needed.

In the more thickly populated barrios, centralized rural schools have been maintained. In these barrios there are one or two schools giving instruction in the first and second grades, and from these the children go to the centralized school to continue their studies through the third, fourth, and fifth grades. For these rural schools where the higher grades are maintained, the school boards and supervising principals have tried to obtain the services of the best qualified rural teachers. A number of the graduates of the normal school who are not old enough to be granted the license as

graded teacher have been placed in charge of these schools, and in not a few instances the work has been carried on entirely in English, with Spanish as a special subject, following closely the course of study for the graded schools.

In schools where the same teacher gives instruction in all the grades from one to four, or one to five, inclusive, double enrollments have, as a rule, been established, pupils of the first, fourth, and fifth grades receiving three hours instruction in the morning, and those of the second and third grades three hours in the afternoon.

This year 112 rural schools have been taught entirely in English, whereas there was none last year, and 198 have been taught partly in English, as compared with 174 last year. In 573, English has been taught as a special subject, as compared with 149 the year previous, and in only four rural schools was no English taught, as compared with 494 in 1909.

Rural teachers receive a salary ranging from \$30 to \$40 per school month, consisting of twenty days, paid by the department, plus an amount varying from \$3 to \$8 per month, paid by the school boards in lieu of house rent.

Thus far the requirements for the license as rural teacher have been little in advance for those of the common-school diploma, but due to the number of pupils enrolled in the ninth grades in continuation schools and in the first year of the high schools, and in view of the fact that completion of the ninth-grade work in the public schools has been made a requirement for admission to the normal school, it would seem that the day is not far distant when completion of the ninth grade should be made a requisite to admission for the examination for the rural license.

The course of study for rural schools provides for six years' work, the first year being entirely in Spanish. English is begun in the second grade, more and more attention being given to this branch as the child progresses from grade to grade. By the time the pupil finishes the fourth grade in the rural school he should be able to continue his studies entirely in English, as the course of study is designed to make closer articulation between the rural and graded schools.

GRADED SCHOOLS.

The schools in the 66 towns and cities of the island, as well as in quite a few of the more densely inhabited barrios, are carefully graded and compare very favorably with the better school systems in the United States. The whole 8 grades are successfully maintained in 46 towns of the island, and in 55 towns the instruction was carried through the seventh grade. In the remaining towns all grades through the sixth are maintained, with the exception of Dorado and Toa Alta, where the fifth grade is the highest. In connection with the graded-school system, the work of the ninth grade, or first year of the high school, has been maintained in 18 municipalities, not counting the 3 in which there are fully organized high schools with four-year courses.

Almost all the graded schools of the island are well equipped with modern furniture and housed in buildings ad hoc. In 49 towns school buildings containing from 4 to 22 rooms have been constructed since the American occupation of the island. Eleven new school buildings with a total number of 82 rooms have been constructed within the urban limits during the past year. In all, 70 graded-school buildings, with a total of 406 rooms, is the record made since the American school system was established in Porto Rico.

There were 666 teachers working in the graded schools during the first term of the school year, and of these 117 maintained double enrollments, making the total number of graded schools, for the first term, 783. The number of teachers kept increasing gradually throughout the year—the average number for the third term being 677 with 130 double enrollments, making a total of 807 graded schools at the close of the year. The average number of graded teachers for the entire year 1909-10 was 671, and of double enrollments 128, making an average of 799 graded schools for the year.

The new course of study for graded schools, which was put into effect throughout the island at the beginning of the school year 1909-10, requires a separate text-book in English for the pupils of each grade from the first up. In almost every town the strongest English graded teachers were assigned to the first grades by the school boards and supervising principals, at the suggestion of the department, and English graded teachers almost equally as proficient to the second grades. The Spanish graded teachers were, as a rule, assigned to third and fourth grades, where they taught Spanish and possibly one other subject. In order that the pupils of these grades might be permitted to do all or practically all their work in English as the course of study requires, these Spanish graded teachers would exchange rooms with the English graded teachers and the teachers of English in such a way that while they were teaching Spanish in a room other than their own, the English graded teacher, or the teacher of English,

as the case might be, would be teaching a certain subject in English in their room. The teachers of English, who are nearly all Americans, were placed in charge of grades five, six, seven, and eight. It has been our experience that the teachers of English obtain far better results in every way with the pupils in the higher grades than with those in the lower grades, whereas the reverse is true in regard to the Porto Rican teachers. In this way English has been made the medium of instruction in practically the entire graded-school system of the island, enrolling 35,000 pupils. To be exact, 89.5 per cent of all graded schools were taught wholly in English during the past year, as compared with 66.7 the preceding year; 9.9 per cent were taught partly in English, and 0.6 per cent had English taught as a special subject. In 1908-9 there were 127 graded schools in which no English whatever was taught, whereas throughout the year 1909-10 there was not a single one. Thus a pupil entering the school system of Porto Rico receives all his instruction in English from the first grade until he graduates from the high school or the normal school. In addition to the subjects regularly found in the curriculum of the better school systems in the United States, our pupils receive instruction in Spanish throughout the course. Very little difference is to be noticed between the work being done by a pupil in a given grade in Porto Rico, and that being done by a pupil in the same grade in the United States. In this way the predictions made by my predecessors regarding the teaching of English in the public schools of Porto Rico have been fulfilled without any hardships to teachers or pupils, and with very little friction.

During the school year 1909-10, Spanish graded teachers received a salary ranging from \$45 to \$55 per school month of twenty days, plus an amount varying from \$7 to \$15 per month paid by the school boards in lieu of house rent. English graded teachers received from \$50 to \$60 per school month, besides from \$10 to \$15 per month for house rent, and teachers of English \$75 per school month.

The following table shows the number of schools and teachers in our common-school system. The total number of teachers, 1,645, is an increase of 30 over the year 1908-9, while the total number of schools, 2,296, is an increase of 415 over the preceding year. This shows to what an extent the double-enrollment plan was put in force during the year 1909-10:

Schools and teachers.

	Common schools.						Teachers.			
	Graded.		Rural.		Preparatory.		Total.	In charge of rooms.	With-out rooms.	Total.
	Rooms.	Double enrollments.	Rooms.	Double enrollments.	Rooms.	Double enrollments.				
First term.....	666	117	894	494	33	16	2,220	1,593	36	1,629
Second term.....	671	136	887	554	56	29	2,333	1,614	33	1,647
Third term.....	677	130	897	557	51	23	2,335	1,625	34	1,659
Average.....	671	128	893	535	47	22	2,296	1,611	34	1,645

HIGH SCHOOLS.

The department maintains at 19 different points throughout the island partial or complete high-school courses. Eighteen of these are known as "continuation schools," and offer only the first or first and second years of the high-school course. These schools are not separated from the graded schools.

At the cities of San Juan, Ponce, and Mayaguez the department maintains first-class high schools, each having a four-year course and sending their graduates to any college or university in the United States without difficulty in entrance. In fact, graduates from these schools are admitted to nearly 50 American colleges upon certificate.

The increase in enrollment in both the high and continuation schools is a source of gratification. On March 1, 1909, there were enrolled in the 3 high schools 298 pupils; on March 1, 1910, 456; and in the continuation schools, March 1, 1909, 28; March 1, 1910, 180. This makes a total increase for the year of 310 pupils in secondary schools.

The following table shows the distribution, by age and sex, of all high-school pupils. It may be noted that in 1909 one-half of the students were 17 years of age or over, while in 1910 over 60 per cent are of this age. No doubt this is due to the fact that the pupils who entered the newly opened continuation schools were above the usual age for entering high school. The average age of pupils enrolled in 1909 was 16.5; in 1910, 16.9.

High and continuation schools.

[Distribution, by age and sex, of pupils enrolled March 1.]

Ages.	1909.				1910.			
	Boys.	Girls.	Total.	Per cent at each age.	Boys.	Girls.	Total.	Per cent at each age.
Over 18 years.....	20	21	41	12.6	46	70	116	18.2
18 years.....	31	19	50	15.3	52	55	107	16.9
17 years.....	49	23	72	22.1	93	70	163	25.6
16 years.....	46	35	81	24.9	83	48	131	20.6
15 years.....	39	19	58	17.8	45	26	71	11.2
14 years.....	15	4	19	5.8	28	11	39	6.1
13 years.....	3	1	4	1.2	4	5	9	1.4
12 years.....	1	.....	1	.3	.....	.....	.....	.....
Total.....	204	122	326	100.0	351	285	636	100.0

No student is admitted to any of the high schools of the island who has not completed the eighth year of work in the public-school system, or its equivalent in a private school or under special tutors. This course of study for the public schools is in amount and standard of work equal to that of the best schools of the States, and in addition to the usual branches Spanish is given throughout the course.

The course of study for the high schools was authorized by the commissioner of education upon the recommendation of a committee appointed in March, 1910, to revise the course of study then in force. This committee consisted of the supervising principals of the three districts where high schools are maintained, the principals of these schools, and the three general superintendents of the island. The subjects offered include a range sufficiently broad for those preparing for college or seeking a foundation for business life, while the treatment of each subject is planned along the lines recommended by the College Entrance Examinations Board and the North Central Association. Considerable freedom of election is permitted within prescribed lines.

The requirements for graduation from the high schools are uniform, as is the course of study. To graduate from the four-year course, a student must have attained 16 units of credit, 1 unit being the credit received in the pursuance of a study having 5 recitations per week for a school year. In the case of subjects with laboratory or shop work, two or three hours' work is considered the equivalent of a recitation hour.

Of the 16 units required for graduation, 4 must be in the English language, 2 in either Spanish, Latin, or French; 2 in history, and 1 in science. The remaining 5 units may be chosen, under the direction of the principal, from the various elective subjects offered.

Course of study for high schools of Porto Rico.

Subject.	First year.	Second year.	Third year.	Fourth year.
English.....	Composition and rhetoric, classics.	Composition and rhetoric, classics.	English literature, classics.	American literature, classics.
Modern languages, Latin.....	Spanish.....	Spanish.....	Spanish, French....	French, Spanish.
.....	Beginner's Latin book gradatim.	Caesar and prose.....	Cicero and prose.....	Virgil.
Science.....	Physiography or botany.	Botany or zoology...	Zoology or physics...	Physics or chemistry.
Mathematics...	Algebra.....	Plane geometry.....	Solid geometry (one-half year), algebra (one-half year).	Trigonometry (one-half year), advanced algebra (one-half year).
Commercial...	.....	Bookkeeping.....	Stenography, typewriting, bookkeeping.	Stenography, typewriting, commercial law, and arithmetic.

In each of the high schools of the island commercial courses are offered. The requirements for entrance to these courses is the same as to the others, but the time required to complete them is but two years, at the end of which time a certificate is granted. The commercial course includes all the subjects necessary to preparation for the work of stenographer, typewriter, and bookkeeper.

First year.

English for ninth grade.
 Spanish for ninth grade.
 Bookkeeping.
 Stenography.
 Typewriting.

Second year.

English for tenth grade.
 Spanish for tenth grade.
 Commercial law and business arithmetic.
 Bookkeeping and typewriting.
 Stenography.

By legislative appropriation scholarships of the value to the appointee of \$108 per year are maintained in the high schools of the island. Originally the number of scholarships thus maintained was 50. In 1908 the number was increased to 100, and in 1910 reduced to 80. This reduction in number makes it probable that there will be but very few new appointees for the school year 1910-11.

The central high school at San Juan, never having been provided by legislative appropriation with adequate quarters, is at present occupying what has been known as "Las Palmas Hotel" in Santurce. The building is beautifully situated, with large and attractive grounds, and answers very well the purpose for which it is being used. The instructional force of the school consists of a principal and 9 assistants, including the special instructors in music, drawing, and domestic science. The last-named department is well equipped for the present needs of the school. The enrollment for this year is 140.

A literary society, known as the "Sociedad Literaria de Cervantes," is maintained by the student body and holds regular monthly meetings, contributing in an important way to the social life of the school.

The Ponce high school occupies a commodious structure known as the Roosevelt School, situated on extensive grounds in the heart of the city. A smaller building adjoining is occupied by the manual training department of the school. The enrollment of the school is at present 220, with a principal and 11 instructors.

Near the school is an extensive athletic field, with baseball diamond, tennis courts, running track, cinder path, skating rink, basket-ball and handball courts, shower baths, and dressing rooms. A grand stand is being erected.

Three student associations are maintained in the school—a dramatic club, composed of both boys and girls, having as an object the promotion of dramatic and musical entertainments; a debating club, open to boys from all classes; and a girls' literary and social club, which was formed by the girls of the school, and gives literary and musical programmes, followed by social entertainments.

Normal courses are maintained for students preparing to teach in the public schools. These courses have recognized standing in the normal department of the University of Porto Rico. Students pursuing these courses pass the university examinations and receive university credits.

By an act of the last Legislature, a class in mechanical drawing for mechanics will be established next year in this high school.

The Mayaguez high school is located in the building which also bears the name of the Roosevelt School, and has this year an enrollment of 70, with a principal and 4 instructors. A tract of land of about 7 cuerdas has been given recently to the school to be fitted up as an athletic field. There is also a playground, provided with necessary apparatus for children's games.

SPECIAL INSTRUCTION.

Night schools.—One or more night schools have been maintained during the past year in 65 of the 66 municipalities. The total enrollment in these schools was 8,624, whereas the average daily enrollment was but 4,390. The marked difference between the total enrollment and the average daily enrollment is easily explained when we take into consideration the fact that most of the attendants on the night schools are persons of adult years who work hard during the day and make many sacrifices in order to attend school in the evening. Many of them are able to attend only a few months during the year, and many others can not continue after once enrolling on account of changing their occupation. A consideration of these same facts makes the showing of 81 per cent in average daily attendance, as compared with the average daily enrollment, all the more remarkable. Most of the night schools offer work in writing, arithmetic, English, Spanish, and in elementary history and geography. In San Juan and Ponce, night schools in which instruction in the different subjects is given entirely in English, are maintained. The teachers in the night schools are as a rule teachers in the day schools who receive extra compensation for the additional service.

Quite a number of night schools have been established in the rural regions during the past year, and it is the policy of the department to favor them, due to the fact that they are maintained at comparatively small expense.

Agriculture.—Previous to the year 1909-10 agricultural rural schools were maintained in several municipalities of the island. The teacher taught all the subjects in the curriculum for the first, second, and third grades, devoting one or more periods a day to elementary agriculture. These schools were not a success, due principally to the youth of the children. During the past year a plan was formulated by which the teacher of agriculture gave forty-five-minute classes daily to all pupils enrolled in the graded system of the town to which he was assigned from the third grade up, and aside from this two hours or more weekly for actual field work. At first there was room for scepticism regarding the results, owing to the general attitude of the people toward manual labor, but the way the pupils took hold of the work gave promise of success. School gardening and agriculture have marched hand in hand, and one town reports that the children have taken so much interest that at the present time each room has a beautiful school garden of its own and that considerable rivalry existed as to which should have the best garden at the end of the year. In this town there is no water system, and it was necessary to carry all the water for the gardens in pails and watering pots. No complaints were heard either from the children or the parents, but on the contrary many parents stated that now, for the first time, their children keep the yards of their homes neat and clean and have flowers and shrubs planted about. This same town reports that the girls work as hard as the boys, using hoes, rakes, and shovels, and carrying water, irrigating, etc., and that the results have been far in excess of highest expectations.

During the year six special teachers of agriculture have been employed in different towns of the island, and over 1,200 pupils have received instruction, both theoretical and practical.

Early in January I called a conference of all the teachers of agriculture to discuss with them the best means of extending the work along this line. The conference continued for three days. Among the recommendations made the following are worthy of special mention: First. In order to furnish instruction in agriculture to the largest number of pupils, a teacher of agriculture should be assigned to each municipality to teach this branch to all pupils from the fourth grade on. Second. The teachers of agriculture should meet all the rural teachers once a week for the purpose of giving them practical classes in agriculture and explaining the best methods to be used in teaching this subject to their pupils. Third. Conferences of a practical nature should be held in the rural districts and the farmers shown how to improve their methods, and thus obtain better results from their efforts. Fourth. Teachers of agriculture should conduct agricultural institutes during the summer for rural teachers and pupils of the eighth and ninth grades. Fifth. The attention of all teachers should be called to the necessity of correlating the academic work with that of agriculture, and agriculture should be one of the required subjects for the obtention of the common-school diploma.

It is to be hoped that the necessary legislation may be obtained in order to extend this important phase of education as recommended above. Porto Rico is an agricultural country, and practically all of the exports are agricultural products. The future of the majority of the Porto Ricans depends in large part on their ability to get their living from the soil. Therefore it is necessary to devote all possible attention to the development of agricultural training in our schools. With the study of agriculture, pupils become better informed; with its practice, more moral; with its necessary physical exercise, much stronger; and it makes possible a "*mens sana in corpore sano.*"

Kindergartens.—On account of the limited resources at the command of the department of education, and in view of the necessity of making every dollar count for as much as possible in lowering the percentage of illiteracy in the island, the time is not yet ripe for the introduction of the regular kindergarten in connection with all the graded schools of the island. However, they have been maintained during the past year in San Juan and Ponce, and the results obtained have exceeded our expectations. They have developed an interest among the parents in the welfare of the little ones and have demonstrated the value of early systematic training. It will probably be many years before kindergartens can be organized in all towns.

Domestic science.—Courses in cooking were offered to the girls in the high and grammar school of San Juan during the past year under the charge of a teacher who had received special preparation for her work. The course included lessons on the hygiene of cooking, digestibility of the different kinds of food, and how it can be made more digestible through cooking. The girls were taught how to set a table and how to wait on guests. It is hoped that during the coming year work of this nature may be introduced in several more municipalities.

In one of the districts, classes in sewing were given in connection with the regular work of the graded schools. At the beginning of the school year some of the lady teachers in the graded schools began interesting some of the older girls in the organization of a "School Girls' Association," and, on the realization of the scheme, general needlework developed into one of the main features. The classes were held on Saturdays, three hours in the morning and two hours in the afternoon. The girls were taught plain sewing, knitting, and needle lettering. The pupils and parents have shown great interest in the work, and in order to extend the work to other districts of the island, I have notified the school boards that I would approve small amounts as extra salary for teachers who were competent and willing to teach sewing after school hours and on Saturdays.

Manual training.—Courses in manual training were established in Ponce in January, 1910. Thirty boys of the high school were given three periods a week and 100 boys of the grammar grades were given two periods. The work covered during the six months was the names, uses, and care of the different tools, and problems given by the teacher to be worked out. Some of the exercises given were the planing down of a board, making bench stops, bench hooks, book racks, and garden benches. Some of the more adept boys made hurdles and jumping standards for the athletic teams. Only enough drawing was given to enable the boys to work from a working drawing of an object. Quite a number of the boys made original drawings of tool chests, collar boxes, beehives, and picture frames, and worked them out. With the courses in mechanical drawing to be established in Ponce this coming year, much more satisfactory results can be hoped for. As soon as possible courses in manual training will be offered in all the larger towns.

Music.—With the exception of the larger centers of population, as San Juan, Ponce, Mayaguez, and Arecibo, the instruction of the children in singing is in the hands of the regular room teacher. In these larger towns teachers of music are employed, who give daily instruction in all the grades. The practice of singing begins with simple songs in the lower grades and gradually songs of more advanced character are learned by note, and the pupils taught to sing by note. The idea of harmony is not introduced until in the high school, where two-part singing is taught.

In the smaller towns and rural schools no regular instruction in music is given. Pupils are taught some of the patriotic hymns as "America," "Star Spangled Banner," "Columbia," etc., in both English and Spanish, besides many other note songs which are used in the opening exercises and in school festivals. The Porto Rican children are characterized by a strong emotional nature, and music has a beneficial and refining influence on them. Special instruction in music is given the teachers of the island during the summer institutes.

Drawing.—Special teachers of drawing have been maintained in the larger school systems of the island, but generally speaking instruction in this branch is given by the regular room teacher.

Physical culture.—In connection with the campaign against tuberculosis which was initiated by Governor Colton last April, supervising principals and teachers were instructed to devote more attention to the physical welfare of the children under their charge in order to promote their health and development and to protect them from unwholesome and dangerous conditions. Instruction in calisthenics and deep breathing exercises was ordered to be imparted by the regular teachers in each room. Copies of Trask's School Gymnastics were sent to all the districts with definite instructions as to how to use them. The supervising principals instruct the teachers in correct methods and movements and, from time to time, on the occasion of their regular visits to the schools, personally conduct the classes, so as to show the teacher what work is expected. By taking into consideration the fact that the average health of the Porto Rican child is below that of the average child in the States, the necessity of paying particular attention to this phase of education is evident.

SCHOLARSHIPS.

The Legislature of Porto Rico during the session of 1910 reduced the number of scholarships for study in colleges and universities in the United States from 39 to 21. Scholarships in the high schools of the island were reduced from 100 to 80, and those in the normal department of the University of Porto Rico from 75 to 50. In the other classes of scholarships, however, no change was made, and the school boards may continue to devote 5 per cent of their annual budgets to provide education for poor and worthy pupils from the rural schools in the graded schools of their respective municipalities.

Of the 20 scholarships provided, at an annual value of \$250 each, for study in institutions such as Tuskegee and Hampton, there are at present four vacancies, due to graduation of the students. These vacancies will be filled during the summer, and

students awarded the scholarships will go north in time for the opening of school in the fall.

EXTENSION OF THE SCHOOL SYSTEM.

As has been stated in previous reports, the school system of Porto Rico at the time of the American occupation comprised 380 public schools for boys and 148 for girls, making a total of 528, with an enrollment of 25,644 and an actual attendance of 18,243. All of these schools with one exception were housed in buildings temporarily rented, and which were used as living quarters for the teacher and his family. Tuition was charged for all pupils whose parents or guardians were able to pay. From the inception of American government in the island particular attention has been given the matter of extending the school system. The great need of extension can be readily understood when we remember that 85 per cent of the total population of Porto Rico in 1898 could not read or write. During the third term, 1909-10, there were 2,296 common schools, with an average daily attendance during the year of 79,771. The average daily attendance for all schools, both common and special, was 84,258.

Detailed information regarding school enrollment, attendance, etc., will be found in the tables included in this report. The following table, based on the census taken March 1 of each year, shows the increase in enrollment in the different types of schools for the past four years, and the increase and percentage of increase for the school year 1909-10 as compared with 1906-7:

Summary.

	March 1—				Increase, 1910 over 1907.	Increase for three years.
	1907.	1908.	1909.	1910.		
1. Secondary schools ^a	278	336	519	869	591	<i>Per cent.</i> 212
2. Common schools.....	51,804	62,501	82,654	94,706	42,902	83
3. Special schools.....	2,903	3,265	4,063	5,193	2,290	78
All public schools.....	54,985	66,102	87,236	100,768	45,783	83

^a Including normal department, University of Porto Rico.

The increase of 83 per cent in the census, as shown above, and the increase of 78 per cent in the average daily attendance, from 47,277 in 1906-7 to 84,258 in 1909-10, show to what extent the school system has progressed during the past three years.

The following table shows the average number of schoolrooms, schools, and teachers:

Average number of rooms, schools, and teachers.

	1907-8.	1908-9.	1909-10.
1. Graded rooms.....	564.3	663	671
Double enrollments.....	25	65	128
2. Rural rooms.....	624.3	817	893
Double enrollments.....	72.6	214	535
3. Preparatory rooms.....	98.3	89	47
Double enrollments.....	14.5	33	22
Total common schools.....	1,399	1,881	2,296
4. Teachers in charge of rooms.....	1,287	1,569	1,611
5. Principal and special teachers without rooms.....	57	45	33
6. Teachers, common schools.....	1,344	1,614	1,644

The following table gives a comparative statement showing the enrollment in the common schools in each of the 66 municipalities of the island, on March 1, for the four years 1907 to 1910. Attention is called to the fact that in 1907 only 2 municipalities enrolled over 2,000 pupils in the graded-school system, and no other municipalities enrolled as many as 1,000. In 1910, 2 towns had an enrollment of over 3,000 in the graded schools, and 5 others passed the 1,000 mark. In 1907, but 5 municipalities reported more than 1,000 pupils enrolled in the rural schools, and in 1910 this number had increased to 21, 4 of which show an enrollment of over 2,000 children. Before

this year, no town had an enrollment of 1,000 in the rural schools. It is a matter of satisfaction to note that in 1910 the enrollment in the common schools was in excess of 1,000 in 39 municipalities, and that in 8 of these it was over 2,000; in 3 in excess of 3,000, and in 2 it passed the 5,000 mark. In 1907 but 16 municipalities reported a total enrollment of over 1,000, and only 4 of these show over 2,000 children on the roll.

Comparative statement of enrollment in graded and rural schools the 1st of March, 1907-1910.

Municipality.	Graded schools.				Rural schools.				Common schools.			
	1907.	1908.	1909.	1910.	1907	1908.	1909.	1910.	1907.	1908.	1909.	1910.
San Juan.....	2,245	2,647	3,330	3,926	794	602	1,111	1,090	3,039	3,249	4,441	5,016
Río Piedras.....	488	514	652	708	414	571	639	843	902	1,085	1,291	1,551
Trujillo Alto.....	98	79	93	111	231	330	338	397	329	409	431	508
Carolina.....	268	367	439	443	581	580	727	962	849	947	1,166	1,405
Loíza.....	160	111	99	173	161	487	941	913	321	598	1,040	1,086
Río Grande.....	188	302	384	436	547	655	962	1,152	735	957	1,346	1,588
Fajardo.....	809	888	1,278	1,266	519	655	1,089	1,246	1,328	1,543	2,367	2,512
Naguabo.....	199	316	259	515	230	361	708	702	429	677	967	1,217
Vieques.....	284	368	313	404	90	358	437	639	374	726	750	1,043
Culebra.....					35	126	144	80	35	126	144	80
Humacao.....	432	453	672	938	540	645	923	1,231	972	1,098	1,595	2,169
Yabucoa.....	231	216	365	350	294	605	726	865	525	821	1,091	1,215
Maunabo.....	64	57	199	156	80	240	205	184	144	297	404	340
Arroyo.....	226	213	266	402	101	239	382	383	327	452	648	785
Patillas.....	174	158	281	284	158	413	611	710	332	571	892	994
Juncos.....	200	210	353	461	248	346	492	627	448	556	845	1,088
Gurabo.....	174	222	225	364	157	180	417	713	331	402	642	1,077
Caguas.....	634	637	790	884	478	482	532	776	1,112	1,119	1,322	1,660
San Lorenzo.....	253	262	250	280	74	291	544	593	327	553	794	873
Guayama.....	704	762	865	865	379	491	658	949	1,083	1,253	1,523	1,814
Salinas.....	189	256	251	381	219	282	458	523	408	538	709	904
Santa Isabel.....	186	246	285	273	353	335	424	433	539	581	709	706
Cayey.....	301	466	585	642	252	378	626	745	553	844	1,211	1,387
Cidra.....	146	185	212	187	103	271	395	646	249	456	607	833
Comerio.....	90	169	216	268	351	277	418	660	441	446	634	928
Aguas Buenas.....	93	143	204	229	186	154	274	273	279	297	478	502
Naranjito.....	44	49	77	98	399	363	446	432	443	412	523	530
Aibonito.....	248	334	364	325	240	343	386	590	488	677	750	915
Barranquitas.....	142	198	195	210	191	361	494	518	333	559	689	728
Barros.....	135	177	213	228	440	617	700	826	575	794	913	1,054
Coamo.....	423	436	506	607	316	855	1,112	1,231	739	1,291	1,618	1,838
Juana Díaz.....	345	367	483	525	1,160	1,099	1,728	2,006	1,505	1,466	2,211	2,531
Ponce.....	2,183	2,361	3,891	3,784	1,430	1,370	1,883	1,859	3,613	3,731	5,774	5,643
Guayanilla.....	153	186	247	245	337	564	654	880	490	750	901	1,125
Penuelas.....	161	194	222	173	287	318	440	475	448	512	662	648
Yauco.....	816	995	991	1,109	583	872	1,012	1,034	1,399	1,867	2,003	2,143
San German.....	486	563	721	594	740	752	1,331	1,648	1,226	1,315	2,052	2,242
Lajas.....	155	169	294	210	507	634	1,013	1,099	662	803	1,307	1,309
Sabana Grande.....	118	160	156	256	654	528	534	530	772	688	690	786
Cabo Rojo.....	259	357	400	354	679	798	1,204	1,494	938	1,155	1,604	1,848
Mayaguez.....	964	922	1,457	1,494	1,054	1,174	1,644	2,063	2,018	2,096	3,101	3,557
Mericao.....	147	207	254	247	251	215	339	414	398	422	593	661
Las Marias.....	206	142	146	174	527	603	746	832	733	745	892	1,006
Añasco.....	303	361	447	620	569	575	936	1,088	872	936	1,383	1,708
Rincon.....	92	87	92	105	171	143	299	344	263	230	391	449
Aguada.....	160	192	186	139	297	384	473	525	457	576	659	664
Lares.....	261	252	354	432	977	1,022	1,098	1,107	1,238	1,274	1,452	1,539
San Sebastian.....	337	339	388	372	843	841	1,050	1,249	1,180	1,180	1,438	1,621
Aguadilla.....	611	749	670	616	765	898	1,119	2,292	1,376	1,647	1,789	2,908
Moca.....	193	176	184	308	404	366	474	666	597	542	658	974
Isabela.....	232	168	222	222	317	595	674	777	549	763	896	999
Quebradillas.....	145	166	205	111	163	504	512	613	308	670	717	724
Utüado.....	547	533	604	510	886	1,351	1,885	2,599	1,433	1,884	2,489	3,109
Adjuntas.....	306	296	370	429	368	436	780	978	674	732	1,150	1,407
Camuy.....	202	229	238	149	429	420	426	814	631	649	964	963
Hatillo.....	109	151	160	165	254	435	460	643	363	586	620	808
Arecibo.....	967	1,082	1,208	1,122	1,050	1,440	1,860	1,943	2,017	2,522	3,068	3,065
Manatí.....	591	763	910	900	816	1,000	1,133	1,296	1,407	1,763	2,043	2,196
Ciales.....	213	256	346	368	395	801	1,095	1,253	608	1,057	1,441	1,621
Vega Baja.....	343	343	468	470	378	527	501	586	721	870	969	1,056
Vega Alta.....	186	182	199	242	199	231	401	474	385	413	600	716
Corozal.....	111	150	185	199	267	331	848	944	378	481	1,033	1,143
Morovis.....	85	95	141	149	320	457	691	876	405	552	832	1,025
Toa Baja.....	176	153	249	264	387	361	291	343	563	514	540	607
Toa Alta.....	132	119	198	251	113	295	659	539	245	414	857	790
Dorado.....	100	101	106	113	155	149	167	179	255	250	273	292
Bayamon.....	647	695	934	1,023	1,041	1,417	1,428	1,454	1,688	2,112	2,362	2,477
Porto Rico.....	22,870	25,702	32,547	34,858	28,934	36,799	50,107	59,848	51,804	62,501	82,654	94,706

Although the total enrollment in the common schools increased 83 per cent during the past three years, and this increase has been limited for the most part to the lower grades due to the opening of new rural schools in remote barrios where no educational facilities had ever been offered before to the children, it is gratifying to find that the percentage of pupils enrolled in the grammar grades shows steady increase from year to year. From the following table it will be seen that on March 1, 1907, 7.1 per cent of the pupils enrolled in the graded schools were above the fifth grade and 13.1 per cent above the fourth. On March 1, 1910, 11.8 per cent were above the fifth and 20.1 per cent above the fourth grade. In the rural schools the pupils are remaining longer in school, as shown by the increased percentage of those enrolled in the third, fourth, and fifth grades.

Percentage of pupils in each grade March 1.

Grade.	Graded schools.				Rural schools.			
	1907.	1908.	1909.	1910.	1907.	1908.	1909.	1910.
Eighth.....	1.3	1.7	1.9	2.6	.....	.....	.....	.....
Seventh.....	2.2	2.5	2.7	3.8	.....	.....	.....	.....
Sixth.....	3.6	3.7	4.7	5.4	.....	.....	.....	.....
Fifth.....	6.1	6.9	7.6	8.3	.....	.....	.....	0.3
Fourth.....	11.4	11.4	11.7	11.4	.....	.....	0.5	3.2
Third.....	17.5	18.4	15.9	16.4	9.8	9.0	8.8	11.3
Second.....	25.5	25.4	24.6	22.9	22.3	21.9	20.5	21.9
First.....	32.4	30.2	30.9	29.2	67.9	69.1	70.2	63.3
Total.....	100	100	100	100	100	100	100	100

Comparative statement of the number in the common schools above the fourth grade.

GRADED SCHOOLS.

Grade.	1906.	1907.	1908.	1909.	1910.
Eighth.....	325	296	434	620	892
Seventh.....	473	509	638	880	1,312
Sixth.....	742	833	942	1,538	1,889
Fifth.....	1,451	1,392	1,793	2,400	2,905
Above fourth grade.....	2,991	3,030	3,807	5,498	6,998

RURAL SCHOOLS.

Fifth.....	.....	.....	.....	.....	161
Fourth.....	.....	.....	.....	230	1,939
Third.....	2,961	2,842	3,298	4,392	6,795
Second.....	6,193	6,453	8,072	10,281	13,087
First.....	16,193	19,639	25,429	35,204	37,866
Total.....	23,412	22,870	25,702	50,107	59,848

Before the school year 1908-9 instruction in the rural schools was confined to the first three grades. The new course of study for rural schools provides for work through the sixth grade. An enrollment of almost 2,000 in the fourth grade and of 161 in the fifth grade of our rural schools speaks for itself.

INSTRUCTION IN ENGLISH.

As required by law, elementary, intermediate, and advanced courses in English for Porto Rican teachers have been continued during the past year under the direction of the supervising principals and teachers of English. A carefully prepared outline, consisting of 25 lessons for each course, was printed and placed in the hands of the teachers. The outline for the elementary course was based on Flounder's Language and Grammar; that of the intermediate course on Harris & Gilbert's Guide Book to English, Book II; and that of the advanced course on Briggs & Coffman's How to Teach Reading. Examinations, both written and oral, in the different courses were

held in May for all Porto Rican teachers. Those teachers who took the examination in English at the close of the summer institutes held in Rio Piedras and Ponce in 1909 and obtained ratings of 75 per cent or over, as well as all principal teachers, were excused from the examinations in May. All other Porto Rican teachers were notified that they would have to pass the examination in English before being approved for a school for the coming year. About 135 teachers out of over 1,500 either failed to pass the above-mentioned examination or did not take it. These will be given another opportunity before the opening of the school year 1910-11.

In the summer institutes being maintained this year in Rio Piedras by the University of Porto Rico and in Mayaguez by the department over 500 teachers are taking advantage of the courses in English offered.

The elementary and intermediate courses are based on the same texts as last year, and the advanced course is based on the book entitled "Teachers' Manual for the Public Schools of Porto Rico."

During the past year 133 teachers of English and 598 Porto Rican teachers have imparted instruction in the different subjects of the curriculum for the common schools entirely in English.

The following table shows the progress made in the number of graded schools which were taught entirely in English during the past five years:

Graded schools taught—	1905-6.	1906-7.	1907-8.	1908-9.	1909-10.
Wholly in English.....	74	202	288	442	607
Partly in English.....	86	187	128	64	67
Schools with English as a special subject or with no English.....	340	113	147	157	4
Total graded schools.....	500	502	563	663	678
Percentage wholly in English.....	15	40	51	67	90
Percentage partly in English.....	17	37	23	10	10

Before the opening of the school year 1909-10 no rural schools were taught wholly in English. The following table shows the progress made during the past two years:

Rural schools taught—	1908-9.	Per cent.	1909-10.	Per cent.
Wholly in English.....			124	15
Partly in English.....	183	20	209	22
English as a special subject.....	152	17	597	64
Schools with no English.....	571	63	4	1

Table showing to what extent schools are taught in English.

	Rooms taught wholly in English.		Rooms taught partly in English.		English as special subject only.		No English.	
	1909.	1910.	1909.	1910.	1909.	1910.	1909.	1910.
By teachers of English.....	149	133	.....	6	.....	3	.....	.....
By English graded teachers.....	224	307	.....	18	.....	19	.....	.....
By graded teachers.....	69	167	64	43	11	1	127	.....
All graded rooms.....	442	607	64	67	30	4	127	.....
Percentages.....	66.7	89.5	9.6	9.9	4.5	0.6	19.2	.....
Rural rooms.....	.....	112	174	198	149	573	494	4
Preparatory rooms.....	.....	12	9	11	3	24	77	.....
Total rural and preparatory.....	.....	124	183	209	152	597	571	4
Percentages.....	.....	13.3	20.2	22.4	16.8	63.9	63.0	0.4
All rooms (common school).....	442	731	247	276	182	601	698	4
Percentages.....	28.2	45.4	15.7	17.1	11.6	37.3	44.5	0.2

The noticeable increase in the use of English as a medium of instruction in the graded-school system is due to the fact that the new course of study which was put into effect this past year requires all the work of the first grade to be done in English,

whereas during the preceding year practically all the first grades of the island, with the exception of Ponce, were on a Spanish basis.

As many of the Spanish graded teachers have qualified as English graded during the past year, it has been possible to increase the number of English graded schools for the year 1910-11. The total number of English graded schools allotted for the coming year is 442, as compared with 325 last year. At the same time there has been a corresponding decrease in the number of Spanish graded schools—213 last year and 116 for 1910-11.

WORK OF THE BOARD OF EXAMINERS.

All examinations held by the department during the past year have been in charge of a board of examiners consisting of the assistant commissioner, the three general superintendents, and the chief of the division of records. The members of this board are in close touch with the schools and the teachers of the island, and keep before them continually the needs of the schools and the ability of the teachers. Much time and thought have been devoted to the preparation of questions for the different examinations held for teachers and pupils during the year.

The members of the board are fully cognizant of their fallibility, but an earnest endeavor has been made to make the questions essentially fair, basing them in every instance on the texts authorized by the department. An effort has been made to make the examinations something more than a mere test of a person's ability to put certain things on paper. Examinations for license as principal, graded, and rural teachers were held twice during the year. In September 10 principal, 22 graded, and 67 rural candidates successfully passed the examinations, and in March 2 principal, 55 graded, and 73 rural, making a total for the year of 12 principal, 77 graded, and 150 rural licenses granted.

Uniform examinations for the common-school diploma were held in September, 1909, and in June, 1910, and on the latter date uniform examinations were held for pupils in the continuation schools. During the year 702 common-school diplomas have been granted and 80 pupils have successfully finished the work of the ninth grade and 11 the work of the tenth grade in continuation schools.

Although teachers and pupils have been allowed to answer the examination questions in either English or Spanish, almost all candidates did so in English, thus making the work of correcting the papers by competent persons much easier than in the past, and making it possible to notify the examinees much sooner as to the result of their examinations. All papers have been marked within one week after the close of the examinations and all reports sent out not later than two weeks after the date of the examination. The services of high-school and normal-school teachers have been obtained to correct papers, and this has resulted in a more uniform system of marking.

The noticeable increase in attendance at the normal school during the last school year and the very creditable showing by the students taking the normal course in Ponce make the outlook very encouraging, as it will mean a large decrease in the number of persons who qualify for teaching positions purely through examinations. It would seem that the time is not very far off when the department will be in a position to abolish the general examinations in all headquarters towns for the different classes of teachers' licenses.

DOUBLE ENROLLMENTS AND THE INTERLOCKING SYSTEM.

The double enrollments have continued during the year, and, in fact, will apparently be the settled policy of this department for the first and second grades for some years to come, although it is recognized that at the best it is only a temporary expedient until sufficient rooms and teachers can be secured to give each child a full day's work in school. But with less than one-half the pupils of school age in school, simply because there is no room for them, and no rapid change in this condition possible for some years from lack of funds, the problem before us is how to make each dollar go the furthest in giving a beginning of an education to as many children as possible. It is also coming to be realized by educators that the hours of instruction for young children should be few at the most.

By this plan a teacher has a group of pupils in the morning and another group in the afternoon, each for a three-hour session. Thus many teachers report an enrollment of 100 or over, utilizing an equipment suitable for only 50 at a time. This is particularly the case in rural schools, where the need of additional schools is most urgent. The banner record for enrollment is held by a bright young girl in the Aguadilla district, who reported an enrollment of 165 at the time of the census, and who has done creditable work with this large number.

Another advantage of the double enrollment is that it enables the children of the poorer families, the majority in fact, to keep up with their group while giving half a day to the support of the family. This has made attendance easy in cases where family conditions would otherwise have made it almost impossible.

Double enrollments.

	Graded.	Rural.	Prepara- tory.	Total.
First term.....	117	494	16	627
Second term.....	136	554	29	719
Third term.....	130	557	23	710
Average.....	128	535	23	686

The interlocking system, first tried in the Bayamon schools and this past year used to a considerable extent throughout the island, has on the whole given sufficient results to warrant its continuance, though, like the double enrollments, it is to be hoped that it will be only temporary. This is used where there are sufficient teachers but not enough rooms. By this plan two teachers use the same room, each with his own group of pupils. One teacher teaches from 8 to 10 and 12 to 2; the other from 10 to 12 and from 2 to 4. As it is desirable to have fifteen minutes for change of classes, the sessions begin at 7.30 and continue until 4.30 in some towns. The main drawbacks have been the difficulty in securing prompt attendance for the early group, the natural noise at the change of pupils and consequent disturbance of other rooms in the same building not on the same schedule, and the shortened day for upper grades.

In a few places a combined double enrollment and interlocking system has been necessary, with fair results. In this way the equipment of rooms and books suitable for only 50 pupils has been made to serve for 200. The school day, only two hours, is, however, entirely too short.

If the prospects for attendance this coming year are realized this combined system will in all probability be more widely used.

FLEXIBLE PROMOTIONS.

The flexible promotion plan, referred to in the report of last year (Report of the Governor of Porto Rico, 1909, pp. 248-249) as being put into operation about March, 1909, has been given a thorough trial as a means of securing a more uniform grading of pupils and their constant advancement as rapidly as their ability would permit. The plan was more fully outlined in Circular Letter No. 15, August, 1909, as a result of the three months' test, and ordered tried in all schools. At the close of the year a report was asked from each supervising principal in reference to the actual working of the plan. In no case were there adverse reports nor any who wished to abandon the system.

The plan pursued was in brief: (1) The course of study when revised last summer was divided for each year into six groups of six weeks both for graded and rural schools. This gave a short period to be covered at a time, the exact amount being indicated by pages of text-books and by detailed directions to the teachers. (2) The pupils of each grade were rearranged so that in each of the two groups to a room were only those of the same degree of advancement. This regrouping was at first only tentative, but in time became fairly stable. Each group was allowed to advance at the rate at which it could do the work well. Thus the groups gradually drew apart, the strongest groups covering a six weeks' period in less time, the slowest requiring more, but all working at their best. It was not intended that the interval between groups should be or remain uniform, though this has in many cases resulted. (3) Each six weeks those who had shown marked ability, usually only a few at a time, were advanced to the next higher group, while those who could not keep the pace set by the rest of the class were put back into the next lower group. As far as possible the pupils did not change teachers or rooms, as it was recognized that this was not beneficial to young pupils. Not more than two groups were allowed in a room. In this way a constant regrading was carried on during the year, the aim being always to get pupils in each group where they could best do the work, all at the same rate. Of course the plan was not feasible above the fourth grade, except in a few of the largest towns, the upper grades not having enough to form more than one group. But it is in these lower grades where the greatest retardation has occurred in the

past and where the largest number of pupils are found who are behind the normal advancement.

The results have been for the first year better than we hoped. Supervising principals report that teachers were quick to grasp the essentials of the plan and to see the inherent justice to the child, and that parents were in hearty accord. A comparison of the table "Distribution by years in school and grades" for 1909 with that for 1910, based in each case on the census, March 1, and hence not giving returns for the close of the year, shows a decrease of 3,096 who have been in school more years than the average pupil needs for his grade, and in addition an increase of 1,393 pupils in advance of their grade, making a total of 4,489 pupils who have been directly benefited one year or more, besides the many who have been advanced over a portion of a year's work, of which we have not so far asked a detailed report. One district with an enrollment of 2,427 reports that 128 did more than a year's work, and of these 57 covered the work of two years, while of the 993 who did not finish one year (many entering late) 900 will lose only twelve or eighteen weeks.

The advantages have been, as reported from the field, a much more efficient grading and a corresponding interest and zeal on the part of the pupils, an increased enrollment, a higher percentage of attendance, less holding back of bright pupils or unduly forcing those needing more drill, and a minimum retardation by periodic diseases, such as measles and grippe, which have swept over whole districts this past year. In the rural schools it has resulted in the establishment of a number of fourth grades, an increase from 230 pupils in March, 1909, to 1,939 in March, 1910, and the beginning of fifth grades with a total of 161 pupils. Only 6 per cent of the pupils of the graded schools and 8 per cent in the rural spending more than the normal time in school is a creditable showing, and is a great improvement over the 15 per cent for graded and the 17 per cent for rural in 1906, when the first census was taken.

But perhaps the greatest gain has been the better opportunity afforded a teacher to do his best for a group of pupils all able to do well the work assigned, the even moving forward of the school, and satisfaction of work well done. The teachers no longer feel that an entire class of 50 will have to cover the same amount of work in the same way, and there is less objection on the part of the teacher to taking a class composed partly of one grade and partly of another.

Another distinct advantage has been in the immediate and proper assignment of new pupils entering from other schools. Porto Rico has a large shifting population and frequent transfers are necessary, which are now secured without retardation. Still another advantage has been in placing pupils entering late. In many districts the coffee crop—October to January—is almost the only support of a large part of the poorer people, so during this time the older children are obliged to work toward the support of the family. These enter at the close and are at once able to go on with some group without further loss of time.

The main disadvantage has been an almost laudable desire of teachers to race to make a record, but this presents no unusual difficulty beyond the reach of the closer supervision now possible with the smaller territory assigned to each supervising principal and is easily held in check by the tests given by him at the close of each six weeks.

SUPERVISION.

The assistant commissioner is the head of the division of supervision, and directs the work of the three general superintendents and the supervising principals. The general superintendents devote the major part of their time to actual field work and have rendered invaluable service through consultation with the school boards and supervising principals, by taking active part in teachers' meetings and institutes, by giving public addresses, thereby bringing the general public and the department into closer contact, and by organizing and developing school banks, playgrounds, and libraries.

Almost from the beginning of military government the educational authorities have devoted particular attention to the supervision of schools. Some time in the year 1899 the island was divided into 16 districts and an equal number of officers, known as English supervisors, were appointed. Their salary was \$50 per month, in addition to which they received certain allowances for traveling expenses. As determined by the insular board of education, the duties of the supervisors were as follows:

1. To hold teachers' meetings for instruction in English and methods.
2. To render a monthly report upon all schools of their district, including special reports upon enrollment, methods, condition of school buildings and surroundings, the program followed in the school, the progress made in individual subjects.

3. To pay the teachers their monthly salary checks.
 4. To distribute and keep account of all text-books and government supplies for the district.
 5. To preside at the quarterly examinations given by the insular board of education for teachers and for students desiring to enter secondary schools.
 6. To act as a direct representative of the insular board in securing school buildings, in seeing that the school laws are enforced and that buildings conform with the requirements of the school laws, in stimulating local action in the way of securing school supplies, and in investigating the multitude of petitions and complaints pertaining to the schools of the different municipalities.
- The first school law enacted under the insular government, in 1901, continued the office of English supervisor, changing the name to superintendent of schools. No particular duties were assigned to superintendents, who should be "subject to the commissioner in all respects."

The school law of 1903, a very elaborate document marking a distinct advance over the previous school law, states as follows the duties of the superintendents of schools:

"Superintendents of schools shall be at all times under the immediate control and guidance of the commissioner of education, who shall prescribe their duties. They shall in every respect consistent with the welfare of the schools cooperate and assist their respective school boards in the performance of their duties under the law. They shall receive the cordial support and assistance of the officers and the members of the school boards and of the teachers of the schools in the district and of the parents of the children in their schools, and their functions as representatives of the commissioner of education shall be respected and obeyed. They shall be furnished by their school boards with a suitable office for the transaction of their public business or office rent in lieu thereof, but with no house rent. They shall make an annual report to the commissioner of education on the condition of the schools in their district. Said report shall be presented June 1 of each and every year. They shall make such additional reports, statistical or otherwise, as the said commissioner may direct."

These duties, with a few changes, have continued to the present time. The number of districts organized first—16—continued till the year 1902, when the number was increased to 19, with the exception of the year 1904, in which it was reduced to 18.

Through legislation passed in 1907 the island was newly districted and provision made for 35 supervising principals, which was the new title given to the supervisory officials formerly called superintendents. By the terms of the new law the number of supervising principals will increase automatically.

During the past school year there have been 40 supervising principals and 3 acting supervising principals in charge of the 43 districts into which the island has been divided for purposes of supervision. Due to the increase in the number of supervising principals from 35 in 1908-9 to 43 in 1909-10 and a corresponding decrease in the size of the districts, more frequent inspection of the schools has resulted, as well as greater efficiency in the daily work of the schools. The total number of visits made by the supervising officials and the average number of visits made per school for each year for the past four years is shown in the following table:

Year.	Number of supervising officials.	Total number of visits made.	Average per teacher.
1906-7.....	19	3,128	2.7
1907-8.....	19	7,845	5.8
1908-9.....	35	17,639	11
1909-10.....	43	21,800	13

DISTRIBUTION OF TEACHERS' LICENSES.

During the school year 1909-10, 2,058 persons held licenses issued by the department of education. These licenses were classed as follows:

Principals.....	160
English graded.....	391
Graded.....	405
Rurals.....	842
Specials.....	47
English.....	141
Preparatory.....	72
Total.....	2,058

Of these licenses 1,290 were valid for one year; 483 for two years; 272 for three years; and 13 for five years.

Of the persons holding these licenses 233 did not teach at any time during the year.

Of the 2,058 licenses in possession of the teachers, 324 had been issued in previous years. The remaining 1,734 were issued during the year 1909-10. Divided into classes they are as follows:

Principals.....	108
English graded.....	175
Graded.....	377
Rurals.....	813
Preparatory.....	72
English.....	142
Specials.....	47
Total.....	1,734

As a result of the examinations held at various times during the year 392 licenses were issued and 1,176 were renewals of those held in previous years. On the basis of State certificates or on presentation of diplomas or certificates from high schools, normal schools, colleges, or universities in the United States 69 were issued and 97 on presentation of diplomas or certificates of the University of Porto Rico.

The following table shows the distribution of the 2,058 teachers' licenses and the capacity in which teachers taught during the year:

	Supervising principal.	Principal.	English graded.	Graded.	Rural.	Special.	Agriculture.	Preparatory.	English.	Did not teach.	Total.
Principals.....	43	14	42	26	4	7	1	.....	1	22	160
English graded.....	.....	.....	301	37	13	.....	1	.....	.....	39	391
Graded.....	.....	.....	.....	157	188	.....	3	.....	.....	57	405
Rurals.....	.....	.....	.....	.....	738	.....	1	7	.....	96	842
Specials.....	.....	.....	.....	.....	.....	46	.....	.....	.....	1	47
Preparatory.....	.....	.....	.....	.....	.....	.....	.....	54	.....	18	72
English.....	.....	.....	.....	.....	.....	.....	.....	.....	141	.....	141
Total.....	43	14	343	220	943	53	6	61	142	233	2,058

SCHOOL SAVINGS BANKS.

As stated in my report for 1908-9, banks had been organized in 265 schools, with a total deposit of \$3,365.31 to the credit of 6,937 pupils at the end of the school year. As the system has grown so rapidly and the amount of money involved has become so large, the department thought best to proceed rather slowly during the past year, and to restrict the school banks to the town schools as far as possible. Town teachers can easily deliver the deposits they receive to the supervising principal, while some teachers in the rural districts do not come to town for several weeks at a time. The money should be delivered to the supervising principal rather than impose upon him the burden of being a traveling collector. Then, inspection of teachers' accounts can be made more readily in a graded school system and teachers of graded schools are, as a rule, more likely to perform the clerical work correctly.

The time spent by the supervising principals and teachers in receiving deposits, checking up accounts, paying out money to depositors, and making necessary reports during the past year has been considerable. In some of the districts not a little difficulty has been encountered in sending money to the depository. For example, a supervising principal in a country town has funds belonging to the school savings system which he wishes to send to the bank, but he has no personal account and no one in the town can give him a check. In many instances the supervising principal has paid the expenses of money orders or registry fees from his own pocket.

At the close of the school year 1909-10 school banks had been established in 31 towns, as compared with 19 the year previous. The deposits in the bank in June, 1910, amounted to \$8,883.13, of which \$7,681.25 were to the credit of 7,340 pupils in the graded schools and \$1,201.88 in the names of 2,064 children in the rural schools, making a total of 9,404 pupil depositors. Of these 631 have started individual accounts with the banks, thus attaining the object for which the school savings system was inaugurated. The average amount deposited per pupil in 1908-9 was 48½ cents as compared to 94½ cents this past year. The total amount to the credit of the 691 boys and girls who have independent accounts is \$3,353.45, or an average of \$4.84 each.

School savings-bank system.

Town.	Date started.	Depositors, graded schools.	Depositors, rural schools.	Total depositors.	Individual accounts started.	Amounts withdrawn to start individual accounts.	Total deposits at end of 1909-10.
Adjuntas.....	May, 1909	149	.....	149	10	\$48.27	\$215.16
Aguas Buenas.....	Sept., 1909	10	.....	10	.....	.....	2.78
Aguada.....	Feb., 1910	138	33	171	4	11.95	53.55
Añasco.....	Jan., 1910	361	302	663	45	205.47	85.18
Albonito.....	Apr., 1909	993	.....	99	5	41.00	509.34
Arroyo.....	May, 1909	199	.....	199	6	14.50	50.84
Cabo Rojo.....	Oct., 1909	217	584	801	64	331.96	806.55
Camuy.....	Dec., 1909	77	158	235	25	138.11	322.31
Cayey.....	May, 1909	148	.....	148	1	8.00	54.51
Ciales.....	Oct., 1909	86	.....	86	14	5.73	57.33
Coamo.....	May, 1909	293	61	354	5	18.25	132.56
Comerio.....	do.....	30	8	38	10	20.00	33.50
Corozal.....	Jan., 1910	137	.....	137	11	34.19	125.15
Guayanilla.....	May, 1909	103	117	220	10	93.60	303.60
Gurabo.....	Oct., 1909	121	55	176	8	26.65	162.22
Natillo.....	Dec., 1909	43	12	55	3	14.67	44.24
Humacao.....	May, 1910	542	.....	542	17	51.43	185.46
Juncos.....	Nov., 1910	102	76	178	3	16.68	88.88
Lares.....	Jan., 1910	245	31	276	.....	.....	212.14
Mayaguez.....	May, 1909	420	8	428	35	88.20	555.87
Juana Diaz.....	Apr., 1909	323	.....	323	15	86.00	293.16
Morovis.....	Jan., 1910	130	.....	130	15	40.55	87.12
Naguabo.....	Sept., 1909	368	.....	368	8	44.84	168.97
Naranjito.....	do.....	26	35	61	10	46.25	50.79
Peñuelas.....	May, 1909	63	104	167	1	2.41	89.23
Ponce.....	Feb., 1909	1,985	302	2,287	266	1,659.77	3,300.01
Rincon.....	Feb., 1910	122	59	181	.....	2.16	84.17
San German.....	Oct., 1909	338	119	457	79	246.24	419.04
Utua.....	Nov., 1909	133	.....	133	1	5.65	107.92
Vega Alta.....	Sept., 1909	211	.....	211	12	50.92	122.50
Vega Baja.....	May, 1909	121	.....	121	.....	.....	39.05
Total.....	.....	7,340	2,064	9,404	693	3,353.45	8,883.13

PLAYGROUNDS.

As stated in last year's report, the playground established in Ponce by the Playground Association of Porto Rico was the only one in the island prior to the year 1908-9. During the school year 1908-9 more than 24 acres of land were set aside in 27 towns. At the present time more than 50 acres in 45 towns are devoted to playgrounds. In 18 municipalities a total of about 20 acres has been donated by the local councils. In 9 towns a total of 7 acres has been bought by the local school boards. Nineteen acres in 12 towns have been loaned or donated to the school boards by private individuals. In 2 towns land is rented by the local board and in another by the pupils.

Early in the year the department sent a circular letter to all supervising principals and school boards giving suggestions regarding playgrounds, the apparatus to be obtained, how this apparatus should be constructed, and the approximate cost. More than \$8,250 have been spent for apparatus during the year, as compared with \$3,000 last year. More or less apparatus has been bought in 39 towns by the school boards; in 2 by the municipal council; in 9 by private individuals; and in 18 by the school children. In most of these 18 towns where the pupils donated apparatus, public entertainments were given by them and a nominal price was charged for admission. San Juan, Rio Piedras, Humacao, Santa Isabel, Añasco, Arecibo, Vega-Baja, and a few other towns have playgrounds which are especially well equipped.

Playgrounds have been opened as a rule during recess periods, and before and after school hours, and more than 15,000 children enrolled in the grades have taken advantage of the opportunities offered for free play on the playgrounds.

The athletic spirit is very strong among the Porto Rican children, and it takes but little effort to arouse enthusiasm. Aside from the physical, social, and moral benefits derived from exercises in out-of-door sports, the improvement in conduct of those taking part in them has been remarkable.

When school playgrounds were introduced two years ago, very few games took place without dissensions and arguments, but now, due to a better understanding of the meaning of gentlemanly conduct in the different sports, very little friction takes place. The beneficent influence of the playground on the general discipline of the school is also worthy of mention. The contrast with former conditions is as great as it is pleasing. To the hearty cooperation of the teachers who have gratui-

tously devoted their time before and after school to teaching the children how to play is due the fact that many pupils have overcome their natural awkwardness and bashfulness. In only 2 towns of the island have teachers with special training been in charge of the children while on the playground.

In a few districts, swings and other apparatus have been erected on some of the rural school grounds. Most of the rural schools of the island have enough ground about them so that the children can play with greater or less freedom, and, as athletic sports and games form part of the proper education of boys and girls, much more attention should be given to the physical needs of the children enrolled in the country schools. One supervising principal reports that he will not rest content until he gets a playground for every rural school in his district, and another states that before fall he will have apparatus erected in at least half of his rural schools. One district reports that in nearly every instance the entire cost of the apparatus and labor on the rural school playgrounds was borne by some kind neighbor. The swings consist simply of strong tree trunks with crotches set firmly into the ground, with a stout pole laid across the top from which the swings and trapeze bars are hung.

The rapidity with which enthusiasm and interest have been aroused in favor of baseball is little less than marvelous. On the hillsides as well as in the valleys, groups of boys are to be found playing ball at almost any hour of the day, and an interesting fact is that even the illiterate boys and men have learned and use the terms relating to the game in English. There is no doubt but that baseball is exercising a beneficent influence in the Americanization of the island and in lessening the different kinds of vice. In almost every town there is at least one baseball team, and games with neighboring towns have been very frequent.

According to the constitution and by-laws of the Interscholastic Athletic Association, which was formed at the beginning of this year, all children in the public schools are divided into three classes for the purpose of athletic contests and meets and interscholastic games. In Class A only pupils regularly enrolled in the high schools of the island and in the departments of the University of Porto Rico may take part. Under Class B only pupils enrolled in the eighth grade or lower grades are eligible to take part. Under Class C pupils enrolled in any of the grades from the tenth downward, in school systems which maintain continuation schools, are allowed to enter.

The annual athletic meet held April 30, 1910, at the Hippodrome, San Juan, was especially successful. More than 100 contestants from the various schools of the island were in competition, and 8 school bands were present to add zest to the occasion.

In order that the greatest good may be derived from the playgrounds in congested centers, arrangements should be made to have them open evenings, Saturdays, and Sundays. At the present time the playgrounds are not available when most needed. The expense of lighting and the cost of competent supervision would be slight compared with the benefits to be derived. Arrangements should also be made to have the playgrounds kept open during the vacation periods.

Much better use of the school yard as a play center during vacation time and out of school hours should be made. Wherever possible, school yards should be fitted up with at least four or five permanent swings, constructed as per instructions in the circular letter referred to above, and, as the area of the yard allows and funds are available, other permanent equipment should be provided.

Statistics for public school playgrounds.

Town.	Land acquired.	Amount expended.	Number children using playground.	Apparatus acquired.
	<i>Acres.</i>			
San Juan.....	$\frac{1}{2}$	\$1,500.00	1,200	Kindergarten pavilion, tent and appliances, giant strides, two frames with swings, climbing poles, ropes, rope ladders, wood ladder, etc., teeter ladders, jumping standards and take-off with pit, vaulting poles, baseball outfits, basket-ball outfits, rubber and iron quoits, sand boxes, wands, dumb bells, outfits for kindergarten games, etc.
Rio Piedras.....	$1\frac{1}{2}$	375.00	400	Frame with swing, wood-ring ladder, rope ladder, flying rings, pole, climbing rope, vaulting standards, jumping standards, tennis outfit, basket-ball outfit, quoits, sand bins, seesaw, vaulting pole, baseball.
Trujillo Alto.....	1	20.00	100	Frame with swings, ladders, ropes, etc.
Carolina.....	$\frac{1}{2}$	.....	500	
Loiza.....	$\frac{1}{2}$	15.00	200	Baseball outfit, basket ball, croquet set, football.
Rio Grande.....	$\frac{1}{4}$	20.00	200	Baseball outfit, bean bags.

Statistics for public school playgrounds—Continued.

Town.	Land acquired.	Amount expended.	Number children using play- ground.	Apparatus acquired.
	<i>Acres.</i> (a)			
Fajardo.....		\$75.00	500	Baseball outfit, basket-ball outfit, football, tether- ball, tennis outfits.
Naguabo.....		44.00	50	Baseball outfit.
Vieques.....	2½	175.30	200	Two frames with swings, ladder, rings, climbing pole and rope, 4 seesaws, vaulting and jumping stand- ards, tether pole, baseball outfit.
Humacao.....	½	200.00	900	Baseball and basket-ball outfits, swings, vaulting and jumping ropes, giant stride.
Yabucoa.....	½	85.00	350	Swings, rings, seesaws, trapeze, rope ladder, etc.
Patillas.....	1	80.00	200	Baseball outfit, seesaws, swings, rings, quoits.
Arroyo.....	½	76.34	300	Do.
Juncos.....		88.30	400	Giant stride, vaulting pole, seesaw, medicine ball, quoits, rings, basket-ball outfit.
Gurabo.....	½	138.00	400	Giant stride, vaulting pole, seesaw, medicine ball, quoits, iron pins, flying rings, basket ball.
Caguas.....		75.00	200	Baseball outfits, twelve shot, vaulting pole, spiked shoes for races.
San Lorenzo.....		12.00	50	Baseball outfit.
Guayama.....	1	226.35	300	Baseball outfit, jumping standards, gymnasium outfit, tennis, pole vault.
Salinas.....	1	100.00	35	Baseball outfit.
Santa Isabel.....	¾	742.00	450	Swings, trapeze, flying rings, slides, giant stride, see- saw, merry-go-round, miniature Ferris wheel, sand boxes, croquet.
Cayey.....	½	50.00	150	Baseball and basket-ball outfits.
Cidra.....	1	25.00	200	Baseball outfit.
Alfonito.....	1	125.00	75	High-jump standards, pole, pole vault, hurdles, ten- nis, pole, baseball outfit.
Barranquitas.....	1	50.00	20	Baseball outfit.
Barros.....	2	20.00	50	Do.
Coamo.....	4			
Juana Diaz.....	2	200.00	300	Baseball outfit, etc.
Ponce.....	3	1,200.00	500	Baseball and track equipment.
Guayanilla.....	1½	29.75	25	Baseball outfit.
Peñuelas.....	2	48.89	20	Do.
Yauco.....	(a)		60	
San German.....	(b)	12.00	800	Baseball outfit and backstop.
Cabo Rojo.....	½			
Mayaguez.....	7	15.00	500	Basket-ball and baseball equipment.
Maricao.....	¾	200.00	200	Giant stride, quoits, vaulting pole, and bean bags.
Las Marias.....		15.00	50	Baseball outfit.
Añasco.....	½	86.97	1,000	Merry-go-rounds, baseball outfit, horizontal and ver- tical ladders, swings, rings, trapeze, hurdles.
Rincon.....	½			
Aguada.....	¾	120.00	300	Swings, rings, trapeze, horizontal and vertical ladders, seesaws.
Lares.....	1		75	
San Sebastian.....	(a)	92.37	400	Tether pole, swings, trapeze, climbing ropes, climb- ing spar, rings, seesaws, jumping standards, vault- ing standards, baseball outfit.
Adjuntas.....	½	10.00	50	Baseball material.
Camuy.....	1	250.00	400	Swings, seesaws, trapeze, and tether balls.
Hatillo.....	½	40.00	160	Baseball equipment.
Arecibo.....	1	10.00	200	Do.
		986.00	1,200	Swings, climbing ropes, climbing rod, trapeze, climb- ing ladders, parallel bars, seesaws, hurdles, jumping standards, flying rings, quoits, ring toss, basket ball, medicine ball, volley ball, shot, hammer, baseball, football, lawn tennis, giant stride, croquet.
Manati.....	½	119.00	30	Pole vaulting, poles, baseball materials, sacks for races, stands to seat spectators.
Ciales.....		35.00	50	Swings, seesaws, baseball outfit, 14 swings in 6 rural schools, 3 rural school baseball outfits.
Vega Baja.....	½	125.00	500	Baseball outfit, croquet sets, quoits, jumping stand- ards, swings, climbing spar and ropes, rings, rope ladders, trapeze, horizontal bar, apparatus for dip- ping chinning.
Vega Alta.....	½	75.00	250	Swings, rings, trapeze, climbing rope and spar, base- ball outfit, croquet sets, quoits.
Corozal.....	(b)	15.00	100	Baseball outfit.
Morovis.....	½	15.00	100	Do.
Toa Baja.....		15.00	50	Do.
Toa Alta.....	1	10.00	100	Do.
Dorado.....	1	30.00	100	Do.
Bayamon.....	½	400.00	500	Swings and rings, climbing pole, ladder, vaulting standards, seesaws.

a School yard.

b Plaza.

SCHOOL LIBRARIES.

The library movement, inaugurated about January 1, 1909, had resulted by the end of the school year in a total of 81 libraries, with 9,038 books, in either graded or rural schools. (Report of the Governor of Porto Rico, 1909, p. 255.) The interest shown by the whole island has continued to increase, so that we can now report 233 libraries with a total of 34,643 books, an increase of 151 libraries and of 25,605 books. Only 6 municipalities are reported as without school libraries of any sort. One of these, Fajardo, has raised a sum of money by a festival and will open a library at the beginning of this school year.

These may be divided into: Graded-school libraries, 59; volumes, 24,397; cost of maintenance, \$2,994.20; volumes drawn, 26,818; average daily attendance, 2,077. Rural libraries, 174; volumes, 10,246; volumes drawn, 8,404.

There are in addition 9 libraries open to the public, supported by municipal funds or by private donations, and containing 18,078 volumes. The largest of these is the insular library, at San Juan, supported by insular funds.

In response to the request of school boards last year, I decided to approve an item in the school budget for library purposes in districts where the financial condition was such as to warrant it. The amount so appropriated was \$4,417.18 in 31 districts. A considerable part of this money was for salary of the librarian, usually a teacher, who is responsible for the general order of the room used for the purpose. It has been found advisable, in lack of more suitable quarters, to utilize a schoolroom, furnished with large lamps, as a reading room, open to pupils for two hours each evening. This has given excellent results, as the majority of Porto Rican homes are not sufficiently well lighted for study, while it has had the further advantage of keeping children off the streets at night. It may well be considered a step toward the use of the school building for the "neighborhood center" work, needed here as elsewhere. What money was available for purchase of books has been used to secure books of reference and books in Spanish. The department has been considerably handicapped by the lack of suitable lists of books in Spanish for children. The teachers in the summer institutes, now in session, have been interested in this matter, and we hope to be able to send out a list at the opening of the school year.

With the rapid increase in the number of children in the schools and the modification of the course of study to keep the standard of work up to the level of the best schools of the United States, small lots of text-books have been left stranded, so to say, in the storeroom of nearly every district—books not now used in the course nor likely to be in the future. A considerable number of these are in Spanish, so of immediate utility in rural schools where the knowledge of English is yet too limited. The general superintendents were directed, when condemning school property, to stamp these books with a special library stamp and thus make them available for libraries. These are crossed off the list of property charged against a district, but are kept in a separate library list and will be utilized for rural libraries when enough other books of general reading can be secured to add to them. It was felt that a collection of books made up of discarded texts only could hardly be dignified by the term "library." As the life of a book in tropical climates is limited at the best, and books deteriorate more rapidly in a storeroom than in actual use, these will be put to practical use as soon as possible.

At a sale of discarded equipment of the Porto Rican regiment the department was able to secure at a nominal cost some 300 boxes or soldiers' lockers, which at slight additional expense have been made over into excellent library boxes, of a size and construction suitable for transportation over the rough mountain trails on horseback.

In a word, we can report progress in this part of the school work, and trust that the general interest awakened may result in an even greater gain during the coming year.

Statistics for school libraries.

Municipality.	Graded schools.		Rural schools.		
	Number of volumes.	Cost of maintenance.	Number of libraries.	Number of books.	Number of books drawn.
San Juan.....	800				
Rio Piedras (2).....	4,300	\$900.00			
Trujillo Alto.....			1		50
Carolina.....	49				
Loíza.....	204	133.80			
Rio Grande.....	201		1	229	846
Naguabo.....	304	70.00	1	74	1

Statistics for school libraries—Continued.

Municipality.	Graded schools.		Rural schools.		
	Number of volumes.	Cost of maintenance.	Number of libraries.	Number of books.	Number of books drawn.
Vieques.....	400				
Humacao (3).....	423		19	1,446	710
Yabucoa.....	85				
Arroyo.....	250		2	95	95
Patillas.....	60		2	95	65
Juncos.....	300	\$15.00	3	220	247
Gurabo.....	300	10.00	2	380	250
Caguas.....	300		7	143	134
San Lorenzo.....	150		6	141	136
Guayama.....	280				
Salinas.....	77		5	109	182
Cayey.....	300				
Cidra.....	100		2	112	65
Comerio.....	400	110.00	2	88	
Aguas Buenas.....	75	49.90	1	44	
Naranjito.....	434	20.00	1	56	
Albonito.....			7	601	1,093
Barranquitas.....			6	278	478
Barros.....	46		5	249	
Coamo.....			5	523	517
Juana Diaz.....	75				
Ponce.....	1,200	150.00			
Guayanilla.....	100				
Peñuelas.....	77				
Yauco (2).....	1,587	540.00	17	1,268	552
San German.....	1,014	99.00	8	651	858
Lajas (2).....	202	18.00	8	286	698
Sabana Grande.....	145	22.50	6	150	97
Cabo Rojo.....	275		2		138
Mayaguez.....	675				
Maricao.....	884		2	102	17
Las Marias.....	323		3	154	55
Añasco.....	1,046	.50	2	106	83
Rincon.....	267				
Aguada.....	575	.50			
Lares.....	353	45.00	8	366	362
San Sebastian.....	261	5.00	1	45	17
Aguadilla.....	213		10	330	222
Isabela.....	112				
Quebradillas.....	80		2	240	
Utua.....			4	162	55
Adjuntas.....	275	37.00	5	253	122
Camuy.....	791	96.00			
Hatillo.....	428	136.00			
Arecibo.....	1,426	144.00	7	504	
Manati.....	960	240.00	3	170	218
Ciales.....	261	80.00	3	240	204
Vega Baja.....	186	72.00			
Vega Alta.....	334				
Corozal.....	131		2	89	88
Morovis.....	103		2	95	70
Toa Alta.....	70				
Dorado.....	130		1	70	40
Total (59).....	24,397	2,994.20	174	10,246	8,408

TEACHERS' MEETINGS.

The general plan for teachers' meetings this year has been somewhat different from that pursued in former years. Once each month the supervising principal has held a general teachers' meeting which all teachers in the district were expected to attend.

In order that a general superintendent or other member of the department might be present at as many meetings as possible, the dates for holding them in each district were determined by the department. The presence of a representative of the department at these meetings has proved of great value to the teachers, in bringing them into closer contact with the department, by taking part in the discussion of the different subjects, and by explaining the policy of the department in its relations to the teachers and the community.

An important feature of these meetings has been the practice or model class which was conducted by one of the stronger teachers immediately preceding the general

meeting. Thus weaker and less experienced teachers had an opportunity of observing the most successful teachers conduct classes in the different subjects as well as an opportunity to acquire a body of suggestive material from which to draw when in doubt as to methods or management. Then the results of these model classes were fully discussed in an essentially practical way in the meeting which followed.

In many of the districts these discussions were carried on by the teachers entirely in English and in a parliamentary manner. Early in the year copies of Cushing's *Manual of Parliamentary Practice* were sent to the supervising principals with instructions to conduct teachers' meetings in accordance therewith. In some instances pedagogical ideas in the form of bills were presented and discussed, and passed or not as the case happened. By this practical use of English in the discussions the teachers have made marked improvement in their ability to handle the English language. After the general meeting an hour or so was devoted as a rule to an informal social gathering, thus giving the teachers a chance to become acquainted with each other and with the representatives of the department.

Not infrequently public meetings have been held in the evening, consisting of music, recitations, and addresses by members of the local school board and other prominent men of the locality, as well as by members of the department of education.

The supervising principals are almost unanimous in their words of praise for the efforts the teachers have made in this phase of work and for the results obtained, as measured by increased efficiency, more hearty cooperation among the teachers, and greater interest in all things which mean educational progress.

CONFERENCES OF SUPERVISING PRINCIPALS.

Two conferences of the supervising principals have been held during the year—one at San Juan, March 26, and the other at Ponce, April 23, both presided over by the commissioner. Those supervising principals whose districts are nearer San Juan attended the conference held there and the others the one held at Ponce. It was not intended to make these meetings formal affairs, but rather to bring out by informal discussion helpful suggestions to better the work. With this idea in view the programs were so arranged that the conferences took the form of experience meetings. The supervising principals were requested to submit in writing to the department all specific questions relating to school administration upon which they desired information as to the rule or policy of the department.

All subjects brought up for discussion were treated freely by the supervising force, and all bore testimony to the value of this interchange of ideas concerning the best way to obtain the best results from our efforts. These conferences serve to keep the supervising principals in close touch with the department. The deepest spirit of interest and good fellowship pervaded all the sessions and the accruing benefits are incalculable.

SUMMER INSTITUTES.

During the summer of 1909 the University of Porto Rico maintained an eight weeks' summer session at Rio Piedras, and the department of education a summer institute of the same duration at Ponce. So great was the success of these two educational features that it was decided to repeat essentially the work of last summer, at the same time adding to its scope and appealing to a broader clientage.

This summer the institute maintained by the department of education is held at Mayaguez, as a part of the policy of the department to conduct its summer work at different points in the island.

The institute is under the direction of General Superintendent Garwood, with its instructional force made up entirely of the supervising principals from the various districts of the island.

The work at Rio Piedras and at Mayaguez is practically the same and appeals to the following classes of persons: First, prospective teachers who wish to enter the service of the department of education; second, teachers already within the department who wish to advance their standing and secure a higher grade of certificate; third, teachers in the department who wish to pass the courses in English prescribed by law during the summer months rather than devote their attention to them throughout the entire year; fourth, persons who wish to prepare themselves as special teachers in agriculture; fifth, planters and agriculturists in general throughout the island, who should be appealed to especially by the courses offered at Mayaguez by members of the United States experiment station.

Reduced rates were secured from the American Railroad for students in attendance at either of the summer sessions.

Although it is not intended that courses offered in either of the sessions should be in any narrow sense a preparation for the examinations offered by the department of education, nevertheless persons wishing to pass such examinations are finding the work in a general way helpful. Subjects needed in preparation for the rural, graded, principal, and permanent license are offered. Work done either at Rio Piedras or at Mayaguez is accepted for credit by the University of Porto Rico.

During the first week of the sessions examinations were conducted by the general superintendent of the department of education for the English graded license. Only those persons who had been recommended by their supervising principals, and who had not previously had opportunity to take the examination were admitted. Persons failing to pass the examination at this time will have another opportunity at the end of the session after having had opportunity for practice teaching in English during the summer. Forty graded teachers are taking this work, utilizing five rooms of pupils in the Farragut School.

Courses in English for Porto Rican teachers are given on the course of study prescribed by law in the elementary, intermediate, and advanced groups. Those who passed the examination last year or were exempt and who attend regularly and obtain a mark of at least 75 per cent in the examination at the close will not only be excused from attendance on these classes during the year, but will be passed at the end of the school year 1910-11. Those who did not take the examination or who failed are given the opportunity to prepare for the second examination to be held August 26. The enrollment at present—July 31—is 336.

The subject of agriculture is especially emphasized through the kindness of Director May, of the United States experiment station, and his staff. The regular academic and pedagogical courses at Mayaguez are given only in the morning, the afternoon being devoted entirely to the agricultural courses and to the work of the practice school. These courses appeal not only to the prospective teachers of agriculture in the schools, but also to agriculturists and planters in general throughout the island. Never before has such an opportunity been given to them to secure expert instruction along agricultural lines. The tuition in all cases is free, although it is expected that persons registering in any course attend regularly. The following courses are being given at the agricultural station, the daily exercises in each consisting of a lecture or talk not to exceed thirty minutes, followed by practical demonstrations in the laboratory, plant houses, garden, or apiary, the latter taking from one to two hours:

Trees and tree planting.—Director D. W. May. July 5 to 15, 1910. Reasons for school-ground planting; kinds of trees to plant; how to obtain trees; how to plant trees; care of trees; studies of trees; native and introduced trees in Porto Rico.

Insect pests of the house.—W. V. Tower. July 5 to 15, 1910. Conditions favoring; methods of protection; malaria-bearing mosquitoes; measures to prevent malaria; typhoid fever; house flies carriers of this disease; measures to prevent typhoid fever; other diseases carried by insects.

Bee keeping.—W. V. Tower. July 18 to 29, 1910. Location of apiary; returns to be expected; how to avoid stings; hives; swarming; plants producing nectar; how to obtain honey and wax; diseases and enemies.

School gardens.—C. F. Kinman. July 18 to 29, 1910. Value of school-garden work; the kinds of school gardens; laboratory exercises; studies of seeds, plants, cuttings, grafts, buds; window boxes for school rooms; the decoration of school grounds.

Diseases of plants.—G. L. Fawcett. July 18 to 29, 1910. Physiological conditions; the effects of excess or deficiency in food material; light, air, etc. Examples: Familiar plants being cited. Parasites, animal, vegetable. Fungi and bacteria, their nature, conditions favoring their development, etc. Remedies, prevention.

Tropical agricultural products.—T. B. McClelland. August 1 to 12, 1910. Propagation of cane, coffee, cacao, vanilla, etc.; varieties and their introduction; plant breeding; methods of increasing production.

Plant propagation.—W. E. Hess. August 1 to 12, 1910. Propagation by seeds; cuttings and their use in propagation; layering; grafting; budding; transplanting.

School sanitation.—P. L. Gile. August 15 to 26, 1910. Testing water supply; drainage; disinfection; bacterial diseases; diseases carried by insects.

Domestic animals.—E. C. Ritzman. August 15 to 26, 1910. Breeds of horses, cattle, swine, and poultry; feeds and feeding; stables and housing; inspection of the breeds at the station.

The average attendance at these classes had been about 100, in spite of the tropical showers almost every afternoon.

SCHOOL CELEBRATIONS.

The celebration of certain legal and school holidays is one of the features of the school work which has always been given special attention by the department of education. The celebration of holidays by the children in the public schools realizes a twofold purpose: First, that of creating high ideals and forming a character in harmony with the special conditions in which we are living; and, second, as a means, perhaps the very best, of arousing interest on the part of the general public in the work being done in our schools. The department keeps both of these aims in view in encouraging the celebration of school festivals.

At the time of the American occupation the people considered the old methods best, and new methods were constantly criticized. It was necessary to create a public sentiment in favor of public schools, to bring parents to the schools to let them see the work for themselves, and to enlighten them as to our plans and the methods used by the teachers. This has been done largely by means of these celebrations. As a rule, large gatherings have been present at the fiestas, people have come in contact with the schools, interest has been created, rural schools have been brought into closer relations with the graded schools, and confidence has replaced doubt.

The celebration of Arbor Day in Porto Rico, which is the day following Thanksgiving, is a matter of great importance. Most of the people do not realize the importance of planting new trees when old ones are cut down, and consequently the number of trees is steadily decreasing every year, and as a result the need for creating an interest in this respect is imperiously felt. A suggestive program was prepared by the department of education and sent to all schools of the island. This included the reading of an address by Governor Colton directed to the pupils of the public schools, the reading of a message from the commissioner of education, songs, recitations, and the planting of trees and shrubs. Supervising principals and teachers were requested not only to arouse interest in the Arbor Day exercises, but an interest which would last throughout the year, resulting in the beautification of the school grounds. A diploma was given by the commissioner for that school in each district which made the most meritorious progress during the year in beautifying its grounds. Teachers gave special attention to the celebration of this day, and appropriate exercises were held in every town and in all barrios where public schools are located, resulting in the planting of thousands of trees and shrubs.

Washington's Birthday is as popular in Porto Rico as it is in the United States. Exercises were held in every town of the island. The Porto Ricans like to celebrate this day, as it is a fitting occasion for them to display their own patriotism. As a result of the celebration of this day "the father of his country" has already gained a place in the heart of every school child.

Two new celebrations took place this year, namely, "tuberculosis Sunday" and "parents' day." By proclamation of the Governor, Sunday, April 24, was designated as "tuberculosis Sunday," on which day the different churches of the island called attention to the necessity of taking every measure possible to eradicate the white plague. The department of education joined in this movement, and exercises of a similar character were held in all public schools on Friday afternoon, April 22. Printed matter and circular letters from the department were sent to the supervising principals giving suggestions as to how the day should be celebrated, and in many instances local physicians volunteered their services and addressed the pupils.

Parents' day was celebrated toward the close of the school year in most of the towns. In connection with this festival an exhibit of the work done by the pupils during the school year was made. In several municipalities the rural teachers brought exhibits into town which compared very favorably with those of the graded schools. Some supervising principals report that so many people came that they were compelled to continue the exhibition for two, three, and four days. Greater interest and enthusiasm on the part of the parents and general public in favor of public schools and a stimulus to the children to do better, more accurate, and cleaner work have resulted.

TEACHERS' SALARIES, 1909-10.

By the failure of the Legislature assembled in March, 1909, to pass the budget for 1909-10, it became necessary for Congress to take action, resulting in the Governor being authorized to set aside such sums as might be necessary for the different branches of the government. This was done, and \$700,000 was the amount placed at the disposal of this department to pay teachers' salaries during the school year 1909-10.

As the result of there being no appropriation act, and in the absence of any set salaries for teachers, as in 1908-9, the school law became the basis on which salaries were paid. So that in place of the maximum salaries as in effect during 1908-9, those of \$60 for English teachers, \$55-\$50-\$45 for graded teachers, and \$40-\$35-\$30 for rural

teachers became effective, this new scale affecting in particular English teachers to the amount of \$15 monthly and English graded teachers \$5 monthly. To offset this loss of salary the commissioner introduced a bill in the Legislature of 1909-10 asking that these teachers who had suffered a reduction of salary be reimbursed from this year's appropriation "Salaries, common schools." In effect the bill provided that the salaries for this year should be equal to those provided for in the budget for 1910-11. Thus teachers in continuation schools were also reimbursed by the difference existing between their salaries of \$75 and that of \$83.33 for the coming year. In all \$25,720.37 were expended in making reimbursements to teachers at the close of the school year.

The total, therefore, spent during 1909-10 for teachers' salaries amounts to \$626,542.25—an average yearly salary of \$381.11, or, for the nine months of the school year, a monthly salary of \$42.35. Adding to this the sum of \$100,536.14 for house rent and bonuses paid to the teachers by the school boards, we see that the teachers in the common schools of Porto Rico received an average monthly salary during 1909-10 of \$49.14.

From the total appropriation of \$700,000 there was returned to the Governor the sum of \$15,000, and \$8,500 more was transferred to various items of this department which were practically exhausted, viz, \$1,000 to Salaries, office of the commissioner, for the hire of an extra clerk; \$1,000 to Contingent expenses, office of the commissioner; \$1,000 to Contingent expenses, common schools, to pay for the necessary repairs to the "Polvorin" building; \$5,000 to Text-books and school supplies, and in addition to all these \$500 was transferred to Contingent expenses, insular library. Thus, in all, a total of \$23,500 was transferred from an appropriation of \$700,000 and the sum of \$675,942.25 was spent for "Salaries, common schools," leaving a balance in the hands of the auditor of \$557.75.

REPAYMENT OF ABSENCES—REIMBURSEMENT OF SALARIES.

During the year just finished, absences among the 1,644 teachers in the common schools reached a total of 6,531 days, in the high schools, 43½ days, making a total absence record for 1909-10 of 6,574½ days, an increase over 1908-9 of 844 days. Repayment was made for 3,319 days—about 52 per cent of the total—at an expenditure of \$6,730.13.

	Teachers.	Days absent.	Days repaid.	Amount.
1908-9.....	1,619	5,698	2,239	\$5,133.25
1909-10.....	1,644	6,531	3,280½	6,551.18
Including high schools.....	1,670	6,574½	3,319	6,730.13

In conformance with the law passed by the Legislature, there was paid out at the close of the school year in reimbursements, to three classes of teachers, viz, English graded, English, and continuation, \$5, \$15, and \$8.33 per month, respectively. The total amount of money paid to the teachers in this manner amounted to \$25,720.37.

Salaries paid monthly to teachers, 1909-10.

Kind.	Fixed by school law.	Added to by supplementary legislation.	Total.
Principal:			
First class.....	\$80.00	.....	\$80.00
Second class.....	75.00	.....	75.00
Third class.....	70.00	.....	70.00
Specials.....	75.00	.....	.....
Specials, "continuation".....	75.00	\$8.33	83.33
English.....	60.00	15.00	75.00
Graded, English:			
First class.....	55.00	5.00	60.00
Second class.....	50.00	5.00	55.00
Third class.....	45.00	5.00	50.00
Graded:			
First class.....	55.00	.....	55.00
Second class.....	50.00	.....	50.00
Third class.....	45.00	.....	45.00
Rural:			
First class.....	40.00	.....	40.00
Second class.....	35.00	.....	35.00
Third class.....	30.00	.....	30.00
Preparatory.....	16.00	.....	16.00

9 monthly pay rolls	\$594,270.70
Repayment absences.....	6,551.18
Reimbursement.....	25,720.37
	<hr/>
Monthly pay roll.....	626,542.25
Monthly average salary.....	69,615.80
	42.345

Average salary of common school teachers, 1909-10.

	Aggregate amount.	Average salary.
By the department.....	\$626,542.25	\$42.35
With house rent.....	93,572.21	
	<hr/>	
	720,114.46	48.66
Bonus from school boards.....	6,963.93	
	<hr/>	
	727,078.39	49.14

TEXT-BOOKS.

Following out the work begun the past year in standardizing the text-books in use in the schools of the island, we have recalled to the storehouse from a great many districts books which are not required by the new course of study and placed such books as would make interesting reading in the school libraries established in the different municipalities.

During the year worn-out books to the number of 24,103 have been condemned. They have been stained on the edges with aniline dye to avoid their being brought into service in the schools again, and have been distributed to various charitable institutions.

About 54,000 English books and 20,000 Spanish books were purchased during the past year for the common schools and 3,856 books for the high schools. The cost of the common-school books was \$30,985.22. There are 65,491 books at the present time in the storehouse.

In the districts there are 446,109 common-school books and a little less than 8,000 high-school books. Schools have been well supplied with materials, such as pens, pencils, paper, and chalk, and due to the increased enrollment practically all the supplies bought last year have been used up. The books and supplies for 1909-10 cost \$49,337.03, which, based on the enrollment, gives a per capita cost of about 56½ cents.

The marked increase in the number of children in the upper grades and the consequent increased price of text-books to supply them accounts for the increased cost per capita, as a better class of material has to be supplied for the upper grades.

The work of shipping books and supplies was made heavier on account of the increase in the number of districts, for each additional district makes necessary the distribution of material into more packages, so that now we are shipping to 46 points instead of 19, as was done two years ago.

The new storehouse into which the supplies of the department were moved in June, 1910, will provide more suitable quarters and better facilities for the care of property.

FINANCIAL STATEMENT.

The appropriation made by the Governor, in the absence of any legislative appropriation for 1909-10, amounted to \$850,500, which is a decrease of \$29,090 from the amount appropriated in the budget of 1908-9. This smaller appropriation would have seriously handicapped the work of the department had it not been for the fact that teachers' salaries were no longer the maximum as fixed by the Legislature of 1908-9, but those of the school law, as follows:

	First class.	Second class.	Third class.
Principal.....	\$80	\$75	\$70
English, graded	55	50	45
Graded.....	55	50	45
Rural.....	40	35	30
Preparatory.....			16
English.....			60
Special.....			75

In this manner \$594,270.70 was spent for teachers' salaries during 1909-10, together with repayments of absences amounting to \$6,551.13 and reimbursement of salaries to English graded teachers, teachers of English, and teachers in continuation schools to the amount of \$25,720.37, making a total of \$626,542.25 expended, as against \$653,546.47 during 1908-9, or a difference of \$27,004.22 less that of the previous year.

From these figures we see that the average monthly salary of the teachers in the common schools of Porto Rico was \$42.35, but with the house rent paid to the teachers by the school boards, \$93,572.21, and the bonuses approved by the department, \$6,963.93, it brings the average monthly salary to \$49.14. As the average salary paid to the teachers of the United States (as stated in the 1907 report of Doctor Brown) is about \$46.64, it will be seen that the salaries of the teachers of Porto Rico are relatively higher.

During the past year the field force of supervising principals was increased from 35 to 40, entailing a disbursement of \$49,400, or an increase over 1908-9 of \$7,413.33.

For the office proper, salary expenditures were somewhat lighter than those of the previous year, or \$33,478.63, against \$33,583.56 in 1908-9 and \$34,885.33 in 1907-8. This notwithstanding the heavier expense of supervision in the additional districts.

Contingent expenses, common schools, including the preparation of a "course of study" on a larger and better scale than ever before, amounted to but \$6,974.87, which is an increase of \$3.79 over 1908-9. Considering the larger number of districts to which shipments had to be made (in former years but 19 divisions of supplies against 43 at present), an excellent showing of economy is made.

For text-books and school supplies the sum of \$45,000 was set aside by the appropriation act, but this amount was further increased by transfers from the item "Salaries, common schools" to \$50,000. Of this amount \$28,985.22 was expended for text-books and \$18,351.81 for school supplies, with bills outstanding June 30 to the amount of some \$2,000. This amount, divided among an average enrollment in the schools of 87,239 pupils, gives but the small sum of 56½ cents per pupil for text-books and supplies.

Under the item "Contingent expenses, high schools," there have been expended \$3,042.96, against an appropriation of \$3,000, a transfer from another heading having been necessary. To supply the increased enrollment in the high schools of the island, some 3,856 text-books were purchased during the past year; the enlarging of the scope of special schools, such as cooking and manual training, added to the expenses to be paid out of this item, and rigid economy was maintained that these extra expenditures might be met.

In place of the \$1,000 granted for summerschools in 1908-9 but \$750 was available, of which there has been expended \$474.79.

The money appropriated for scholarships was expended up to within a small balance of \$466.37.

Almost at the close of the school year an opportunity to secure the building known as the "Polvorin" for the use of the department as a storehouse, in place of the one rented from the American Railroad Company, gave us, rent free, a commodious warehouse, effecting a saving to this department of \$1,500 per annum. In order that the new storehouse might be put in condition for such a use, over \$1,000 has been spent in renovating it.

Regular appropriations.

RECEIPTS.

Regular appropriation for the fiscal year ending June 30, 1910.....	\$850, 500. 00
Supplementary appropriation.....	500. 00
	<hr/>
	851, 000. 00

DISBURSEMENTS.

Salaries, office of the commissioner.....	\$33, 478. 63	
Incidentals.....	7, 279. 61	
Postage.....	2, 000. 00	
	<hr/>	42, 758. 24
Salaries, common schools, teachers.....	626, 542. 25	
Salaries, supervising principals.....	49, 400. 00	
Incidentals.....	6, 974. 87	
Books and supplies.....	47, 337. 03	
	<hr/>	730, 254. 15
Salaries, high schools.....	18, 387. 21	
Incidentals.....	3, 042. 96	

Water.....	\$94. 50	
Lighting.....	52. 50	
		\$21, 577. 17
Summer schools and institutes.....		474. 79
Scholarships:		
Technical training.....	4, 533. 73	
Instruction and training.....	12, 500. 00	
Instruction of young women.....	3, 000. 00	
High schools.....	9, 961. 80	
		29, 995. 53
Transportation, pupils San Juan High School.....		280. 00
		825, 339. 88
By transfers to the Governor.....		15, 000. 00
		840, 339. 88
By transfer to insular library.....		500. 00
		840, 839. 88
Balance, June 30, 1910.....		10, 160. 12
		851, 000. 00

School extension in Porto Rico.

RECEIPTS.

Balance on hand July 1, 1909:	
General fund.....	\$9, 950. 05
Erection of buildings.....	1, 602. 95
Repayments by municipalities of proportional shares of cost of buildings erected by the department.....	2, 455. 99
	14, 008. 99

EXPENDITURES.

Plans for school buildings.....	428. 00
Erection of buildings and repairs.....	4, 001. 18
Yauco school site.....	1, 000. 00
Balance June 30, 1910:	
General fund.....	5, 135. 77
Erection of buildings.....	3, 444. 04
	14, 008. 99

School building fund.

RECEIPTS.

Balance July 1, 1909:	
General fund.....	\$32, 776. 08
Erection of buildings.....	14, 434. 92
Repayments by school boards of one-half cost of buildings erected by department.....	6, 381. 28
	53, 592. 28

EXPENDITURES.

Erection of buildings.....	22, 054. 63
Balance June 30, 1910:	
General fund.....	24, 775. 91
Erection of buildings.....	6, 761. 74
	53, 592. 28

Common-school equipment—No fiscal year.

RECEIPTS.

Balance July 1, 1910.....	\$8, 180. 65
Repayments by school boards and others.....	3, 402. 21
	11, 582. 86

EXPENDITURES.

School desks and equipment.....	\$5,610.35
Balance June 30, 1910.....	5,952.51
	<hr/> 11,562.86

Honorary scholarship for Rafael Palmer.

RECEIPTS.

Balance July 1, 1909.....	\$1,500.01
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EXPENDITURES.

Payments.....	500.00
Balance June 30, 1910.....	1,000.00
	<hr/> 1,500.01

Purchase and construction of rural school buildings.

Appropriation.....	\$40,000.00
Buildings erected to date.....	25,583.86
	<hr/> 14,416.14
Balance June 30, 1910.....	14,416.14

Summary.

Total	Receipts.	Expenditures.
Regular and supplementary appropriations.....	\$851,000.00	\$840,339.88
School extension in Porto Rico.....	14,008.99	5,429.18
School building fund.....	53,592.28	22,054.63
Purchase and construction, rural schools.....	40,000.00	25,583.86
Miscellaneous funds.....	13,082.87	6,110.36
Balance June 30, 1910.....		71,916.23
Total.....	971,684.14	971,684.14

SCHOOL-BOARD ACCOUNTS.

From a financial standpoint the school boards of the island continue to show progress. The plan established for the formation of annual budgets and the clear and concise method which has been followed in the expenditure of school funds from the school year 1904-5 to the present time have made possible the showing made in the following table:

Comparative statement.

Fiscal year.	Balance on hand June 30.	Total income, including balance.	Total expenditure.	Indebtedness from former years.
1904.....	\$8,831.93			\$51,368.95
1905.....	25,396.27	\$245,760.53	\$220,364.26	27,342.14
1906.....	43,878.24	304,693.94	260,815.70	9,215.27
1907.....	88,592.75	346,451.79	257,859.04	1,911.75
1908.....	116,438.16	504,481.26	388,043.10	
1909.....	127,213.59	564,699.57	437,485.98	
1910.....	143,074.26	562,236.15	419,161.89	

By studying the above table, it will be noticed that at the end of the fiscal year 1904 the school boards of the island had on hand a total of \$8,831.93, but at the same time a total indebtedness of \$51,368.95. This condition of affairs could not endure, as it was extremely prejudicial to the interests of public instruction. In spite of their efforts it was impossible for the boards to meet the obligations assigned to them by law. It was useless to think of establishing new schools when the boards could not maintain those already opened. Therefore, a careful study of the origin and cause of the economic condition of the school boards which existed in 1904 brought to light the fact that in making their budgets the total amount of expenditures for a given year was made equal to the total income of the board for that year plus the total amount

not collected during the previous years. Thus, in order to pay all obligations and avoid a deficit at the end of the year, it was absolutely necessary to collect all the taxes for that year as well as all the unpaid taxes for former years. Had all contributions been paid on time then the deficit as shown in the above table would have been impossible. Nevertheless, the fact remains that the total contributions for a given year never have been collected during that year. In view of this and to prevent school boards from contracting obligations which they could not meet, the department decided to approve in the annual budget only the amount of the contributions for the given year less 3 per cent for uncollected taxes.

This method of procedure has been followed closely since 1904-5. In addition to the regular annual budget, which includes the ordinary receipts and expenditures of the board, another budget is submitted for approval, based on the cash balance on hand at the end of the year. This budget makes provision for extraordinary expenses of the board during the year. The result of this method is made evident by the fact that on June 30, 1910, the school boards of the island had a cash balance in the bank of \$43,074.26, without any indebtedness whatever, as compared to the \$8,831.93 on hand June 30, 1904, and an indebtedness of \$51,368.95.

Receipts.

To balance deposited in the American Colonial Bank in favor of the school boards, June 30, 1909.....	\$126, 865. 53
Total amount received by treasurers of school boards from July 1, 1909, to June 30, 1910.....	385, 080. 69
Total amount retained by the treasurer of Porto Rico during the fiscal year 1910 in payment of loans and for the construction of schoolhouses..	50, 289. 93
Total.....	<u>562, 236. 15</u>

Disbursements.

Payments made during the fiscal year 1910:	
Rent of schoolhouses.....	\$69, 200. 61
House rent for teachers.....	93, 572. 21
Salaries of employees.....	57, 526. 93
Contingent expenses.....	6, 017. 95
Equipment and furniture.....	25, 128. 53
School and athletic material.....	7, 274. 91
Construction of school buildings.....	64, 006. 54
General expenses.....	46, 144. 28
Total.....	<u>368, 871. 96</u>
Amount paid on account of loans and for the construction of schoolhouses.	50, 289. 93
Balance.....	<u>143, 074. 26</u>
Total.....	<u>562, 236. 15</u>

To balance deposited in the American Colonial Bank to the credit of the school boards, June 30, 1910.....	143, 074. 26
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During the fiscal year 1910 the treasurer retained from the receipts of certain school boards the sum of \$50,289.93 as part payments for loans negotiated for the construction of school buildings. In addition to this amount the boards have spent \$64,006.54 for school buildings. The school boards continue making plans for the construction of schools in order to free themselves from the obligation to pay excessive rent for buildings that are entirely inadequate for school purposes. Santa Isabel and Juana Diaz will have constructed all the buildings needed for the schools of their districts before the end of the coming year, and it is hoped that other boards will be able to report such satisfactory progress in the near future. The board of Yauco has just finished a beautiful modern school building constructed of cement and containing 12 rooms.

The amount of \$25,128.53 has been invested by the school boards for school furniture during the past year. Over \$8,000 have been spent for playgrounds, almost \$3,000 have gone for school libraries, and, in spite of all these extra expenses, every school board in the island closed the past fiscal year without any indebtedness.

UNIVERSITY OF PORTO RICO.

The University of Porto Rico was established by an act of the insular Legislature, approved March 12, 1903, as an organization for the gradual development of facilities for higher education in Porto Rico. This law vested the government of the new institution in a corporation known as the Board of Trustees of the University of Porto Rico of which the Governor was honorary president and the commissioner of education was president ex officio. It provided the board with an income from the insular revenues and authorized the solicitation of federal and private aid. It established a normal department by transferring the insular normal school with its grounds, buildings, equipment, and current appropriation from the department of education to the board of trustees of the university. It provided the basis of an agricultural and mechanical department by transferring to the board of trustees a farm of 100 acres in Rio Piedras, previously purchased by the commissioner of education at a cost of \$9,700 out of the general school extension fund—a fund constituted from customs of Porto Rican importations collected before 1901 and refunded by the Federal Government on the institution of free trade. It authorized the establishment of the following additional departments as soon as the necessary funds should be available:

A department of the natural sciences and engineering; a department of liberal arts; a department of medicine; a department of laws; a department of pharmacy; a department of architecture, and a university hospital.

In April, 1910, the organization of the university was changed by reducing the number of the board of trustees to seven members, of which the commissioner of education remains the president. The Speaker of the House of Delegates and the treasurer of Porto Rico are ex officio members, and the four others are appointed by the Governor. This board is now of a size to give personal supervision to each department of the university and already its effects are being felt in the improvement of methods and equipment.

The university, as at present organized, consists of three departments or colleges, each with its dean and corps of instructors, but all under the supervision of the chancellor of the university, who is also the president of the board of trustees and commissioner of education.

In this manner complete homogeneity with the public school system of Porto Rico is obtained, so that students may pass from the public schools directly into the university, entering whichever college their inclinations and previous studies lead. There are no charges in any of the departments for tuition or other class-room work, and all the departments are open equally to both men and women.

As at present organized the colleges are the normal department, the college of agriculture, and the college of liberal arts.

THE NORMAL DEPARTMENT

The normal department was organized on July 1, 1903, by a transfer of the old insular normal school, with all its property and equipment, to the recently organized University of Porto Rico. This insular normal school had been organized in September, 1899, at Fajardo, where 20 pupils began the work in October, 1900. In October, 1901, the school was moved to Rio Piedras and continued its work in the "Convalecencia" while its own building was under construction. On May 30, 1902, this new building was dedicated and occupied, and in the following year, March, 1903, the insular normal school became the normal department of the University of Porto Rico.

The normal department consists of the two and four year courses for teachers and has connected with it a practice school for teachers, where nine school grades are maintained. The standard of work of the normal department has been constantly raised since its organization. Originally the work was carried on entirely in Spanish, but is now conducted chiefly in English, special attention, however, being given to Spanish.

In 1902 the graduates of the seventh grade of the public schools were admitted to the first year of the normal. This was later advanced to requiring an eighth-grade certificate for entrance, and this year (1910) the board of trustees have once more advanced the entrance requirements so that a ninth-grade diploma is now necessary for entrance.

The courses consist of two and four years each. At the completion of the two-year course students are granted an "elementary certificate," which entitles the holder to an English graded teacher's license under the department of education of Porto Rico.

The graduate of the four-year course receives a diploma which entitles him to a "principal teacher's license."

While the tuition is entirely free in the normal department, as in the other departments, students are further assisted by a number of scholarships granted each

year by the insular Legislature. These scholarships are awarded to the most meritorious students in the public schools and are intended to cover the cost of board in Rio Piedras.

Unfortunately the normal department still lacks dormitory facilities, so that the student is compelled to find board for himself. It is hoped that funds will soon be provided for a dormitory building by the insular government.

These scholarships from 1900 to 1908 were 38 in number, at an annual cost of \$5,460. In 1908 they were increased to 75, costing \$15,000, which number was also maintained in 1909. In 1910 the amount is decreased to \$10,000, maintaining 50 scholarships, so that in the eight years of scholarships the total of \$68,300 will have been spent, a sum amply large to have built a large dormitory and have maintained it without cost to the students for the entire period.

During the seven years of its existence the normal department has graduated 82 students in the four-year course and issued 299 two-year certificates.

During the year 1908-9 courses in domestic science instruction were introduced. This proved to be so great a success that it was necessary in 1909-10 to limit it to the sophomores and upper classes of students, and even then selection had to be made to limit the classes. Part of the basement of the Saldaña house comprising a kitchen laboratory, pantry, and dining room are used for this purpose.

For next year an assistant to the instructor in domestic science is engaged and the work will be continued on a larger scale.

The year 1909-10 has also seen the introduction of instruction in manual training. This course has also been filled to its capacity, registering about 40 students, so that it has necessitated the building of a detached manual-training laboratory or shop now under construction. This will be equipped with several pieces of machinery for the heavier work, and with the additional instruction of an assistant for next year the outlook is good and will equal the domestic science classes in popularity.

The other courses remain practically the same as in previous years and are adapted to the training of teachers for the public schools of Porto Rico.

Physical equipment.—The equipment of the normal department consists of 3 buildings—the normal school, the practice school, and the dean's residence, located on a campus of 23 acres lying along the military road at Rio Piedras, a distance of 7 miles from the capital.

The original normal building was constructed in 1902. It contains an assembly room seating about 225 persons, the library, 6 recitation rooms, the dean's and associate dean's offices, and storeroom for books and supplies. In the basement are the chemical and manual-training laboratories, together with the lockers, baths, and dressing rooms for the gymnasium classes.

The school is equipped with a library of more than 4,000 volumes, including works of fiction and reference books. Several sets of encyclopedias are at the command of the students in the reading room. Both English and Spanish writers are represented, and an addition of more than 200 modern Spanish masterpieces has been made during the present year. About 1,000 volumes of reference works in English for use in the various courses have also been added.

The practice school is a modern, well-lighted, comfortable building, consisting of 9 grade rooms, each with its adjoining recitation room, a large recitation room for the meetings of the practice teachers, and the principal's office. It has a branch library of about 300 volumes of children's books and the beginnings of a museum.

Adjoining the practice school there is a playground 100 feet square for the use of the children of the lower grades. This will be placed under the direction of a teacher, and the practice teachers will be given instruction and practice in children's games before going out into actual work.

On the normal grounds are tennis courts, basket-ball grounds, and the athletic field, which is supplied with a circular track, 100-yard track, and baseball field. It also has a grandstand with a seating capacity of nearly 200 persons.

The dean's house is located at the corner of the campus convenient to the other buildings and consists of a 1-story cottage of pleasing appearance. Besides these buildings, the normal department occupies the Saldaña house, standing near the campus and rented for the use of the normal department. This is a large 2-story house containing some 8 rooms, in which are located several class rooms and the studios of the art and domestic-science classes.

The normal is nevertheless greatly crowded for room. The enrollment is steadily increasing each year in spite of the constant raising of entrance conditions.

During the last Legislature appropriation was made of \$10,000 for a new building, and the university trustees have appropriated \$2,400 from current receipts for the construction of a detached manual-training laboratory or shop. These will only partially relieve the crowding. There is need at present of a dormitory to accommodate about

200 students, which should cost about \$30,000, and an increase in the appropriation already made for the new building, so that it could be made a \$40,000 structure instead of \$10,000 building.

Enrollment of normal department.

	1909-10.				
	Freshmen.	Sophomores.	Juniors.	Seniors.	Total.
Number of students.....	112	109	25	13	259
Summer session.....					353
Total.....					612

	First grade.	Second grade.	Third grade.	Fourth grade.	Fifth grade.	Sixth grade.	Seventh grade.	Eighth grade.	Total.
Students' practice school....	52	55	50	46	46	37	32	30	348

	1910. 3 years.	1904. 3 years.	1905.	1906.	1907.	1908.	1909.	1910.	Total.
Graduates, 4 years' course...	4	7	4	11	13	8	19	16	82
Certificates, 2 years.....			23	32	27	62	52	103	299

Teachers in normal school.....	14
Teachers in practice school.....	9
Total.....	23

COLLEGE OF AGRICULTURE.

With the farm of 100 acres located in Rio Piedras and adjoining the normal school property which was transferred to the university at the time of its establishment, the agricultural department was organized in October, 1904. The farm was then in a state of abandonment, overgrown with brush and in need of drainage, fencing, and roads; it had but one building, an uncompleted farmhouse, and of its 100 acres not more than 4 were under cultivation. The first class of students came in February, 1905. At the beginning the farmhouse was used under great difficulties for schoolroom, dining hall, and dormitory, and the teaching force consisted of the director and the matron, the school being dependent upon the faculty of the normal department for instructors in the academic branches.

Later a school and dormitory building was erected and the number of teachers increased to five.

For four years the school was continued without much success owing to the low grade of students and the poor condition of the demonstration farm, and no advancement was made with the main proposition in hand, the popularization and extension of agricultural education in the face of an indifferent and unresponsive public. In the spring of 1908 the board of trustees determined to discontinue instruction in agriculture during the year 1908-9 and to devote its energies to developing the university farm as a successful demonstration plant for students.

This was carried out and enough progress made to warrant the reopening of the school in 1909-10. An extensive dairy was established, and the cultivation of many of the products of Porto Rico was begun on a small experimental scale.

In the meantime the United States Government has allotted to the university a part of the appropriations for agricultural colleges, and \$6,000 for a new dairy building was appropriated by the Legislature.

In September, 1909, the school opened once more with an enrollment of 40 pupils and 5 instructors; but, still handicapped by the lack of public interest, it was found impossible to obtain students sufficiently advanced in education to fully profit by the instruction given. However, some good was done, and combined with several lectures or farmers' institutes works given by the faculty of the college of agriculture and of the United States experimental station at Mayaguez and in several towns of the island, more interest was stirred up and the board was convinced that the proper

method had at last been found, namely, the education of the youth at the college and general instruction to the adults, through the medium of a series of lecture courses throughout the island—"farmers' institute work"—and this method will now be followed and developed.

In 1908 the Legislature appropriated the sum of \$10,000 for the purchase of land for a college of agriculture and mechanical arts at Mayaguez and \$30,000 for the erection of a college building. The property, consisting of 98 acres adjoining the United States experimental station, has been purchased, and the plans for the building are about finished.

The wisdom of dividing the equipment of the university may be questioned and it would now seem as if the location should have been at Rio Piedras, where the university already owned over 125 acres and a well-established plant.

Physical equipment.—The physical equipment of the agricultural department consists of a farm of 100 acres at Rio Piedras, with several buildings, a residence and office building for the accommodation of the dean of the college of agriculture, and some of the instructors and employees; also a school and dormitory building, containing two class rooms and library and two dormitories; a new cement dairy building just completed and to be equipped with the most up-to-date dairy machinery; a dairy barn with a herd of some 45 Jersey cows and native stock, 2 Jersey bulls, and several barns and outbuildings for machinery and stock. The agricultural department comprises also the undeveloped farm at Mayaguez.

For the year 1910-11 it is proposed to limit the students of the college of agriculture to graduates of the eighth grade of the public schools, thus obtaining a higher grade of students; and to extend considerably the farmers' institute lectures throughout the Island.

COLLEGE OF LIBERAL ARTS.

At the meeting of the board of trustees in April, 1910, the department of liberal arts was authorized to take up the work where the high schools end and continue it on a basis equal to the universities of the United States. A temporary dean was appointed and two instructors authorized, the balance of the instruction to be given by teachers of the normal department. This will be inaugurated at the opening of the school year, September 26, 1910.

The entrance requirements are those of the college entrance examination board of the United States and the course of study will be at first two years, the intention being to form an alliance with some of the best universities of the United States, so that a student may obtain his college degree on completion of the two years work here and two more in the United States, thus combining the advantages of a reasonable cost of education with the advanced culture of the older universities of the States.

MILITARY INSTRUCTION.

During the spring of 1910 the War Department assigned to the University of Porto Rico a retired major of the United States Army as professor of military science and tactics.

This work was accordingly started in April, 1910, but owing to the nearness of commencement little could be done except general preliminary work.

During the summer the board of trustees has made the military work compulsory for the first two years of study in the university and voted to furnish the uniforms. It also so arranged with the War Department that 300 stands of arms are now on hand for use when the university opens in September.

The military work should be one of the important branches of the curriculum of the university.

FINANCES.

The University of Porto Rico receives its support from several sources, as follows:

1. An annual appropriation by the Legislature for certain specific purposes, such as the construction of new buildings, scholarships, and support of the normal department.
2. A current trust fund to be made up of escheated inheritances, 50 per cent of all fines imposed by the courts of Porto Rico, certain royalties from franchises, and other sources.
3. A permanent university endowment fund consisting of 25 per cent of the proceeds of all sales of public lands.
4. The annual apportionment of the United States Government under the Morris-Hatch Act for the support and maintenance of colleges of agriculture and mechanical arts.

The balance sheet of the university for the year 1909-10 shows the following expenditures for the different departments.

General balance sheet for the year 1909-10.

ASSETS.

University property and equipment:

Sites and grounds.....	\$32,783.40
Buildings.....	64,857.14
Roads, fences, and ditches.....	1,636.98
Library books and equipment.....	3,341.80
Furniture and fixtures.....	4,901.72
Equipment and apparatus.....	4,536.27
Machinery and tools.....	1,697.24
Live stock.....	7,500.67
Wagons and harnesses.....	609.09
Trees.....	841.10
	<u>122,705.41</u>

Current assets:

Cash on hand.....	113,571.61
Due from students university farm.....	58.23
Cash in hands special disbursing officer, J. W. Hart.....	100.00
	<u>113,729.84</u>

Total assets..... 236,435.25

LIABILITIES.

Capital account (university properties and equipment).....	\$122,705.41
Normal free scholarships, year 1908-9.....	835.07
Normal free scholarships, year 1909-10.....	1,016.54
Surplus.....	111,758.72
Current liabilities.....	<u>119.51</u>
Total liabilities.....	236,435.25

Annual report of the secretary and treasurer.

Funds.	Receipts.	Expenditures.	Balances July 1, 1910.
University funds, trust funds.....	\$16,350.00		
Previous year balance.....	7,639.50		
By payment from treasurer of Porto Rico.....	6,305.92		
Interest on daily balances.....	256.37		
Morrill fund, 1909-10.....	40,000.00		
Morrill fund, 1908-9.....	19,707.28		
Morrill fund, 1907-8.....	35,000.00		
Interest on daily balances.....	1,072.10		
Farm receipts for the year.....	5,477.47		
Total funds in hands of treasurer of University of Porto Rico.....	<u>131,808.64</u>	<u>55,824.19</u>	<u>75,984.45</u>
Funds for the University of Porto Rico, 1909-10.....	30,038.57	29,500.57	538.00
Normal school scholarships, 1909-10.....	15,016.00	13,999.46	1,016.54
Funds for the University of Porto Rico, 1908-9.....	5,373.04	112.02	5,261.02
Funds for the University of Porto Rico, 1907-8.....	22.98	22.98	
Expenses of board of trustees, 1908-9.....	6.54		6.54
Normal scholarships, 1908-9.....	873.48	38.41	835.07
Total fiscal-year funds in hands of treasurer of Porto Rico.....	<u>51,330.61</u>	<u>43,673.44</u>	<u>7,657.17</u>
Nonfiscal year funds:			
Construction of college of agriculture and mechanical arts.....	30,000.00	46.24	29,953.76
Purchase of land for college of agriculture and mechanical arts.....	1,000.00	1,000.00	
	<u>31,000.00</u>	<u>1,046.24</u>	<u>28,953.76</u>
Total in hands of treasurer of Porto Rico.....	<u>82,330.61</u>	<u>44,719.68</u>	<u>37,610.93</u>
Grand total of all funds available for year 1909-10.....	<u>214,139.25</u>	<u>100,543.87</u>	<u>113,595.36</u>
Balance on hand July 1, 1910.....			<u>113,595.38</u>

*Running expenses for the year July 1, 1909, to June 30, 1910.***Administration department:**

Salary of the secretary and treasurer	\$1, 500. 00
Travel expenses of the board of trustees	331. 93
Stationery, postage, and printing	238. 69
Sundry expenses and telephone	151. 73
	<hr/>
	2, 222. 35

Normal department:**Normal school—**

Salaries of teachers and employees	21, 656. 13
Text-books	1, 657. 53
Library books	1, 030. 96
Student supplies	1, 949. 87
Equipment	1, 617. 03
Athletic field	5. 32
Lighting and telephone	127. 54
Furniture and fixtures	103. 84
Freight and cartage	369. 15
Stationery, printing, and supplies	182. 94
Water	147. 00
Repairs on buildings	1, 540. 28
Care of grounds	1, 234. 71
Sundry expenses	187. 06
Rent of Saldafia house	550. 00
Domestic-science supplies	119. 72

Practice school—

Salaries of teachers and employees	11, 031. 66
Text-books	627. 02
Equipment	113. 71
Furniture	3. 30
Freight and cartage	47. 46
Stationery and printing	4. 35
Repairs on buildings	17. 00
Water	37. 60
Sundry	21. 05

44, 382. 23**Agricultural department:****University farm, Rio Piedras—**

Salaries of teachers and employees	13, 148. 07
Seeds and slips	189. 99
Fertilizers	71. 75
Apparatus and tools	619. 29
Food for animals	2, 129. 01
Animal expense	267. 09
Wagons and harness	158. 24
Fuel, light, and telephone	345. 05
Freight, cartage, and storage	1, 249. 87
Telephone	5. 90
Hired teams	521. 75
Water and ice	243. 61
Stationery, postage, and printing	180. 74
Repairs to buildings	865. 89
Roads, fences, and ditches	355. 35
Sundry expenses	858. 07
Board of students	1, 502. 87
Traveling of students	74. 03
Student supplies	865. 65
Laundry	236. 33
Furniture and fixtures	164. 65
Books and periodicals	99. 58
Farmers' institute instruction	165. 01

Agricultural department—Continued.

Mayaguez farm—	
Salaries.....	\$1,348.02
Crops.....	128.78
Sundry expenses.....	79.32

Total agricultural department..... 25,873.91

Military department:

All expenses..... 815.63

Total of running expenses for year..... 73,294.12

Capital account expenditures.

Normal department:

Sites and grounds.....	\$489.40
Library.....	444.35
Furniture and fixtures.....	295.97
Equipment and apparatus.....	1,792.11
	<u>\$3,021.83</u>

Agricultural department:

Buildings.....	4,978.00
Roads, fences, and ditches.....	801.50
Machinery and tools.....	847.69
Live stock.....	5,825.00
Wagons and harness.....	295.00
Furniture and fixtures.....	550.75
Library books.....	9.75

Mayaguez farm:

Sites and grounds.....	1,000.00
Construction of building.....	46.24
Apparatus and tools.....	70.00

14,423.93

Total of capital accounts for year..... 17,445.76

GENERAL STATISTICAL TABLES.

TABLE I.—*Annual enrollment—Number of different pupils enrolled during year 1909-10, omitting duplicates.*

Municipality.	Sec- ondary schools.	Common schools.			Special schools.			Grand total.
		Graded.	Rural.	Total.	Night.	Kin- dergar- ten.	Other special.	
San Juan.....	a 161	4,249	1,413	5,662	514	133	b 41	6,511
Río Piedras c.....	d 259	768	959	1,727	149		e 51	2,186
Trujillo Alto.....		138	590	728	38			766
Carolina.....	f 7	612	1,071	1,683	57			1,747
Loiza.....		225	1,095	1,320	60			1,380
Río Grande.....	f 12	460	1,312	1,772	61			1,845
Fajardo.....	f 12	1,211	1,423	2,634	108			2,754
Naguabo.....		562	817	1,379	89			1,468
Vieques.....		405	625	1,030	40			1,070
Culebra.....			125	125	20			145
Humacao.....		1,000	1,829	2,829	282			3,111
Yabucoa.....		430	1,020	1,450	90			1,540
Maunabo.....		199	220	419				419
Arroyo.....	f 11	487	477	964	44			1,019
Patillas.....		338	834	1,172	89			1,261
Juncos.....		515	790	1,305	156			1,461
Gurabo.....		407	995	1,402	71			1,473
Caguas.....	f 13	916	988	1,904	240			2,157
San Lorenzo.....		317	871	988	172			1,160
Guayama.....	f 8	996	1,226	2,222	150			2,380
Salinas.....		451	567	1,018	44			1,062
Santa Isabel.....		306	535	841	105			946
Cayey.....	f 9	721	927	1,648	52			1,709
Cidra.....		201	767	968	73			1,041
Comerio.....		270	772	1,042	134			1,176
Agua Buenas.....		260	329	589	46			635
Naranjito.....		109	502	611	45			656
Aibonito.....		463	676	1,139	77			1,216
Barranquitas.....		285	589	874	41			915
Barros.....		226	975	1,201	55			1,256
Coamo.....	f 6	643	1,459	2,102	145			2,253
Juana Díaz.....	f 11	642	2,104	2,746	307			3,064
Ponce.....	a 281	4,479	2,284	6,763	547	97		7,688
Guayanilla.....		260	1,019	1,279	99			1,378
Peñuelas.....		186	548	734	174			908
Yauco.....		1,337	1,223	2,560	131			2,691
San German.....	f 9	755	1,864	2,619	183			2,811
Lajas.....		257	1,314	1,571	121			1,692
Sabana Grande.....		279	658	937	78			1,015
Cabo Rojo.....		392	1,895	2,287	229			2,516
Mayaguez.....	a 77	1,736	2,427	4,163	266			4,506
Maricao.....		262	591	853	44			897
Las Marias.....		200	1,063	1,263	42			1,305
Añasco.....	f 14	685	1,353	2,038	165			2,217
Rincon.....		59	489	548	72			620
Aguada.....		174	668	842	55			897
Lares.....	f 13	403	1,261	1,664	172			1,849
San Sebastian.....	f 6	425	1,419	1,844	76			1,926
Aguadilla.....	f 7	720	2,580	3,300	258			3,565
Moca.....		344	994	1,338	77			1,415
Isabela.....		266	934	1,200	138			1,338
Quebradillas.....		222	656	878	293			1,171
Utua.....		511	2,993	3,504	119			3,623
Adjuntas.....		481	1,094	1,575	68			1,643
Camuy.....		161	900	1,061	127			1,188
Hatillo.....		200	736	936	60			996
Arecibo.....	f 32	1,333	2,242	3,575	303			3,910
Manatí.....	f 9	1,004	1,547	2,551	184			2,744
Clares.....		438	1,530	1,968	99			2,067
Vega Baja.....	f 7	579	895	1,474	74			1,555
Vega Alta.....		283	652	935	58			993
Corozal.....		214	1,120	1,334	147			1,481
Morovis.....		196	1,040	1,236	60			1,296
Toa Baja.....		304	411	715	214			929
Toa Alta.....		282	619	901	125			1,026
Dorado.....		161	231	392	53			445
Bayamon.....	f 6	1,507	1,698	3,205	159			3,370
Total.....	970	39,907	71,630	111,537	8,624	230	92	121,453

a High school.

b School for destitute boys.

c Including practice school.

d Normal department, University of Porto Rico.

e University school of agriculture.

f Continuation schools.

TABLE II.—Average daily enrollment and attendance in continuation schools, common schools, and night schools, for the school year of 176 days in day schools and 137 days in night schools—Average per term.

Municipality.	Average daily enrollment.				Average daily attendance.			
	Common schools.			Night schools.	Common schools.			Night schools.
	Graded.	Rural.	Total.		Graded.	Rural.	Total.	
San Juan.....	3,577	1,001	4,578	330	3,448	965	4,413	308
Rio Piedras.....	705	748	1,453	49	673	697	1,370	36
Trujillo Alto.....	107	366	473	22	99	342	441	18
Carolina.....	472	929	1,401	27	445	856	1,301	23
Loiza.....	197	845	1,042	29	187	793	980	23
Rio Grande.....	428	1,082	1,510	18	398	1,004	1,402	12
Fajardo.....	1,105	1,025	2,130	70	993	877	1,870	59
Naguabo.....	490	540	1,030	55	462	506	968	50
Vieques.....	436	481	917	11	407	431	838	8
Culebra.....	102	102	102	5	95	95	95	4
Humacao.....	844	1,069	1,913	188	802	1,001	1,803	160
Yabucoa.....	328	783	1,111	8	314	741	1,055	7
Maunabo.....	163	182	345	.....	160	177	337	.....
Arroyo.....	363	325	688	21	326	277	603	14
Patillas.....	264	571	835	37	232	445	677	27
Juncos.....	430	578	1,008	62	397	526	923	53
Gurabo.....	328	623	951	44	313	573	886	40
Caguas.....	840	745	1,585	137	779	659	1,438	116
San Lorenzo.....	281	559	840	86	266	501	767	74
Guayama.....	819	845	1,664	92	762	771	1,533	71
Salinas.....	285	418	703	30	264	376	640	27
Santa Isabel.....	262	356	618	45	232	307	539	35
Cayey.....	624	698	1,322	49	601	627	1,228	48
Cidra.....	134	636	770	34	124	596	720	31
Comerio.....	258	591	849	60	233	548	781	48
Agua Buenas.....	216	263	479	26	199	228	427	24
Naranjito.....	95	409	504	16	88	375	463	13
Aibonito.....	382	567	949	55	344	508	852	42
Barranquitas.....	202	480	682	26	178	439	617	21
Barros.....	226	773	999	47	209	699	908	37
Coamo.....	583	1,140	1,723	55	543	1,050	1,593	46
Juana Diaz.....	533	1,697	2,230	151	479	1,540	2,019	121
Ponce.....	3,682	1,629	5,311	253	3,400	1,480	4,880	202
Guayanilla.....	227	803	1,030	31	208	711	919	21
Peñuelas.....	171	448	619	92	161	393	554	67
Yauco.....	1,139	1,002	2,141	80	1,070	912	1,982	70
San German.....	625	1,443	2,068	108	570	1,303	1,873	81
Lajas.....	196	1,045	1,241	90	181	987	1,168	79
Sabana Grande.....	331	569	900	42	209	537	746	40
Cabo Rojo.....	355	1,449	1,804	122	343	1,365	1,708	107
Mayaguez.....	1,494	1,823	3,317	114	1,416	1,685	3,101	107
Maricao.....	187	380	567	15	168	340	508	11
Las Marias.....	153	682	835	28	126	586	712	21
Añasco.....	596	886	1,482	88	542	793	1,335	74
Rincon.....	92	322	414	29	80	287	367	27
Aguada.....	145	455	600	27	132	394	526	22
Lares.....	429	998	1,427	69	413	941	1,354	58
San Sebastian.....	353	1,068	1,421	54	337	978	1,315	45
Aguadilla.....	574	1,818	2,392	138	522	1,651	2,173	120
Moca.....	281	502	783	37	260	454	714	28
Isabela.....	232	743	975	64	207	655	862	54
Quebradillas.....	104	528	632	120	87	465	552	93
Utüado.....	465	2,245	2,710	62	428	1,988	2,416	48
Adjuntas.....	398	878	1,276	23	356	751	1,107	15
Camuy.....	141	671	812	34	128	564	692	23
Hatillo.....	165	536	701	14	144	461	605	8
Arecibo.....	1,133	1,769	2,902	151	1,095	1,599	2,694	127
Manati.....	901	1,275	2,176	151	850	1,142	1,992	133
Ciales.....	359	1,095	1,454	54	333	969	1,302	43
Vega Baja.....	480	628	1,108	20	430	523	953	18
Vega Alta.....	241	515	756	23	224	439	663	20
Corozal.....	191	898	1,089	91	184	830	1,014	74
Morovis.....	142	786	928	45	131	691	822	38
Toa Baja.....	233	351	584	70	218	319	537	54
Toa Alta.....	235	508	743	58	225	476	701	49
Dorado.....	113	149	262	18	101	134	235	13
Bayamon.....	1,018	1,357	2,375	90	964	1,238	2,202	74
	33,558	53,681	87,239	4,390	31,200	48,571	79,771	3,660

• Including practice school.

TABLE III.—*Annual census—Number of pupils enrolled in all schools March 1, 1910.*

Municipality.	Second-ary.	Common schools.			Special schools.		Grand total.
		Graded.	Rural.	Total.	Night.	Other.	
San Juan.....	139	3,926	1,090	5,016	381	^a 128	5,664
Rio Piedras ^b	233	^c 708	843	^c 1,551	51	^d 29	^c 1,864
Trujillo Alto ^c		111	397	508	22		530
Carolina.....	6	443	962	1,405	26		1,437
Loiza.....		173	913	1,086	20		1,106
Rio Grande.....	11	436	1,152	1,588	12		1,611
Fajardo.....	14	1,266	1,246	2,512	100		2,626
Naguabo.....		515	702	1,217	58		1,275
Vieques.....		404	639	1,043			1,043
Culebra.....			80	80			80
Humacao.....		938	1,231	2,169	215		2,384
Yabucoa.....		350	865	1,215			1,215
Maunabo.....		156	184	340			340
Arroyo.....	9	402	383	785	24		818
Patillas.....		284	710	994	27		1,021
Juncos.....		461	627	1,088	75		1,163
Gurabo.....		364	713	1,077	42		1,119
Caguas.....	12	884	776	1,660	137		1,809
San Lorenzo.....		280	593	873	87		960
Guayama.....	8	865	949	1,814	78		1,900
Salinas.....		381	523	904	26		930
Santa Isabel.....		273	433	706	51		757
Cayey.....	9	642	745	1,387	49		1,445
Cidra.....		187	646	833	34		867
Comerio.....		268	660	928	98		1,026
Aguas Buenas.....		229	273	502	30		532
Naranjito.....		98	432	530	30		560
Aibonito.....		325	590	915	40		955
Barranquitas.....		210	518	728	26		754
Barros.....		228	826	1,054	43		1,097
Coamo.....	6	607	1,231	1,838	39		1,883
Juana Diaz.....	11	525	2,006	2,531	152		2,694
Ponce.....	256	3,784	1,859	5,643	276	^e 74	6,249
Guayanilla.....		245	880	1,125	77		1,202
Peñuelas.....		173	475	648	129		777
Yauco.....		1,109	1,034	2,143	85		2,228
San German.....	9	594	1,648	2,242	88		2,339
Lajas.....		210	1,099	1,309	71		1,380
Sabana Grande.....		259	530	786	44		830
Cabo Rojo.....		354	1,494	1,848	128		1,976
Mayaguez.....	61	1,494	2,063	3,557	118		3,736
Maricao.....		247	414	661	23		684
Las Marias.....		174	832	1,006	30		1,036
Añasco.....	11	620	1,088	1,708	101		1,820
Rincon.....		105	344	449	33		482
Aguada.....		139	525	664	23		687
Lares.....	12	432	1,107	1,539	71		1,622
San Sebastian.....	4	372	1,249	1,621	62		1,687
Aguadilla.....	7	616	2,292	2,908	201		3,116
Moca.....		308	666	974	42		1,016
Isabela.....		222	777	999	84		1,083
Quebradillas.....		111	613	724	178		902
Utua.....		510	2,599	3,109	81		3,190
Adjuntas.....		429	978	1,407	56		1,463
Camuy.....		149	814	963	17		980
Hatillo.....		165	643	808	58		866
Arecibo.....	34	1,122	1,943	3,065	170		3,269
Manati.....	6	900	1,296	2,196	145		2,347
Ciales.....		368	1,253	1,621	48		1,669
Vega Baja.....	5	470	586	1,056	44		1,105
Vega Alta.....		242	474	716	57		773
Corozal.....		199	944	1,143	109		1,252
Morovis.....		149	876	1,025	40		1,065
Toa Baja.....		264	343	607	85		692
Toa Alta.....		251	539	790	41		831
Dorado.....		113	179	292	47		339
Bayamon.....	6	1,023	1,454	2,477	127		2,610
Total.....	869	34,858	59,848	94,706	4,962	231	100,768

^a Kindergarten, 108; school for destitute children, 20.^b Normal department, University of Porto Rico.^c Including 296 pupils in the practice school.^d School of agriculture, University of Porto Rico.^e Kindergarten.

TABLE IV.—Percentage of attendance, average daily enrollment, and attendance per school—Common schools—Average per term.

Municipality.	Percentage of attendance.		Average daily enrollment per school.			Average daily attendance per school.		
	Graded.	Rural.	Graded.	Rural.	Prepara-tory.	Graded.	Rural.	Prepara-tory.
San Juan.....	96.4	96.4	40.4	38.4	.....	38.9	37.1	.....
Rio Piedras.....	95.5	93.2	41.3	36.9	.....	39.8	34.4	.....
Trujillo Alto.....	91.5	93.2	36.2	44.5	33.3	33.1	31.6	31.2
Carolina.....	94.2	92.1	45.5	39.9	.....	42.9	36.7	.....
Loiza.....	94.9	93.8	33.5	36.7	.....	31.8	34.5	.....
Rio Grande.....	93.0	92.8	48.2	41.3	.....	44.8	38.1	.....
Fajardo.....	89.7	88.4	46.6	46.8	27.3	41.8	41.3	23.1
Naguabo.....	94.4	94.4	45.8	39.8	.....	43.2	37.6	.....
Vieques.....	93.2	89.7	48.3	43.5	.....	45.0	39.0	.....
Culebra.....	.....	93.2	.....	36.8	.....	.....	34.0	.....
Humacao.....	95.0	93.5	47.1	37.8	27.7	44.7	35.3	26.5
Yabucoa.....	95.7	94.5	41.5	40.5	32.7	39.7	38.4	30.5
Maunabo.....	98.3	97.1	32.0	33.2	.....	31.5	32.3	.....
Arroyo.....	89.9	85.6	49.1	36.8	28.9	44.1	31.6	22.7
Patillas.....	88.0	90.0	45.5	41.9	42.6	40.0	37.7	37.4
Juncos.....	92.3	91.4	48.2	38.4	30.9	44.4	35.1	25.6
Gurabo.....	95.3	92.1	47.6	45.0	.....	45.4	41.5	.....
Caguas.....	92.5	88.4	48.4	41.4	.....	44.5	36.6	.....
San Lorenzo.....	94.6	89.6	47.0	42.0	.....	44.4	37.7	.....
Guayama.....	93.1	91.2	43.2	33.8	.....	40.2	30.6	.....
Salinas.....	93.1	90.1	40.2	34.7	.....	37.4	31.2	.....
Santa Isabel.....	88.3	85.8	44.7	33.7	.....	39.5	29.0	.....
Cayey.....	96.2	95.1	45.6	38.2	.....	43.9	36.3	.....
Cidra.....	93.0	92.8	40.6	38.8	.....	38.5	36.4	.....
Comerio.....	90.3	93.1	40.3	38.9	27.4	36.4	36.2	24.9
Aguas Buenas.....	90.1	86.9	44.0	35.8	.....	40.5	31.1	.....
Naranjito.....	92.5	92.8	47.7	40.3	.....	44.1	37.0	.....
Aibonito.....	90.0	89.8	40.7	37.8	.....	36.6	33.9	.....
Barranquitas.....	87.5	91.6	37.6	41.2	28.0	33.0	37.9	25.0
Barros.....	92.5	90.2	40.4	45.9	37.6	37.3	41.3	34.5
Coamo.....	93.1	90.5	43.4	37.1	41.2	40.5	33.5	39.0
Juana Diaz.....	89.8	90.8	41.7	35.6	28.1	37.5	32.3	23.7
Ponce.....	92.4	90.7	44.2	36.2	.....	40.8	32.8	.....
Guayanilla.....	91.9	89.3	47.2	38.9	34.9	43.3	34.8	25.6
Peñuelas.....	94.5	87.7	43.1	40.4	.....	40.7	35.4	.....
Yauco.....	93.9	91.0	45.9	29.5	.....	43.1	26.8	.....
San German.....	91.2	90.6	46.1	38.2	39.9	42.1	34.6	35.3
Lajas.....	92.7	92.6	38.6	34.1	31.8	35.7	32.3	29.4
Sabana Grande.....	94.8	94.2	46.8	36.9	.....	45.3	35.8	.....
Cabo Rojo.....	96.7	94.2	44.9	38.1	29.7	43.4	35.9	28.6
Mayaguez.....	94.7	92.2	48.0	35.9	.....	45.4	33.2	.....
Maricao.....	89.6	88.8	43.0	39.5	.....	38.4	35.2	.....
Las Marias.....	82.1	85.8	39.9	40.9	.....	32.7	35.1	.....
Añasco.....	91.0	89.4	48.6	37.7	.....	44.2	33.7	.....
Rincon.....	87.7	88.2	35.1	37.9	35.2	30.7	33.5	32.2
Aguada.....	91.1	86.1	35.4	38.4	29.5	32.3	33.1	26.8
Lares.....	95.9	94.3	43.8	33.9	.....	42.0	31.9	.....
San Sebastian.....	95.5	91.3	43.1	29.8	.....	41.3	27.3	.....
Aguadilla.....	90.9	90.7	41.8	48.4	33.7	38.9	43.7	31.4
Moca.....	92.6	90.2	39.0	44.8	39.2	36.1	40.4	36.2
Isabela.....	89.5	88.4	46.7	43.2	26.9	41.8	38.1	23.8
Quebradillas.....	83.4	87.7	34.8	46.8	34.7	29.0	41.0	31.8
Utua.....	92.1	88.6	38.2	33.1	.....	35.2	29.0	.....
Adjuntas.....	89.3	85.6	41.8	36.5	.....	37.3	31.2	.....
Camuy.....	90.5	84.4	30.7	42.7	34.0	33.2	36.1	27.1
Hatillo.....	87.5	86.3	41.3	43.7	52.1	36.1	37.7	43.7
Arecibo.....	96.6	90.4	43.6	42.4	.....	42.1	38.3	.....
Manati.....	94.3	91.4	42.5	41.5	.....	40.1	38.2	.....
Ciales.....	92.7	88.7	44.4	43.0	.....	41.2	38.1	.....
Vega Baja.....	89.6	83.2	46.0	45.5	.....	41.3	37.9	.....
Vega Alta.....	93.2	85.1	48.5	46.9	.....	45.1	39.9	.....
Corozal.....	96.6	92.2	38.4	47.5	29.9	37.1	43.8	28.7
Morovis.....	92.3	87.7	38.5	42.8	31.0	35.5	37.6	27.6
Toa Baja.....	93.4	91.0	34.1	33.7	.....	31.1	32.2	.....
Toa Alta.....	96.0	93.6	39.6	38.3	.....	38.0	40.1	.....
Dorado.....	89.0	89.6	31.4	39.9	.....	26.7	35.7	.....
Bayamon.....	94.7	91.2	35.4	34.1	.....	33.6	31.1	.....
	93.2	90.8	43.0	38.4	32.7	40.0	34.9	29.6

TABLE V.—Schools according to the number of grades in each and enrollment at the end of the year.

A. GRADED SCHOOLS AND CONTINUATION SCHOOLS.

Municipality.	One grade.		Two grades.		Three grades.		Total.	
	Schools.	Enrollment.	Schools.	Enrollment.	Schools.	Enrollment.	Schools.	Enrollment.
San Juan.....	80	3,149	10	391			90	3,540
Rio Piedras.....	17	656	1	32			18	688
Trujillo Alto.....	1	30	2	69			3	99
Carolina.....	10	475	2	45			12	520
Loiza.....	2	82	4	107			6	189
Rio Grande.....	5	251	3	144	1	31	9	426
Fajardo.....	18	860	4	202	1	48	23	1,110
Naguabo.....	10	458			1	44	11	502
Vieques.....	6	298	3	121			9	419
Humacao.....	16	804	4	202			20	1,006
Yabucoa.....	6	254	3	97			9	351
Maunabo.....	5	172	1	23			6	195
Arroyo.....	3	147	5	218			8	365
Patillas.....	4	163	2	78			6	241
Juncos.....	6	307	2	93	1	41	9	441
Gurabo.....	4	204	3	145			7	349
Caguas.....	14	196	4	615			18	811
San Lorenzo.....	4	190	1	52	1	34	6	276
Guayama.....	14	614	3	129	1	42	18	785
Salinas.....	5	204	4	142			9	346
Santa Isabel.....	4	178	2	84			6	262
Cayey.....	10	472	3	129	1	40	14	641
Cidra.....	3	104	1	37	1	31	5	172
Comerio.....	4	177	1	52	1	36	6	265
Aguas Buenas.....	4	175	1	36			5	211
Naranjito.....	1	46			1	45	2	91
Aibonito.....	8	323	2	66			10	389
Barranquitas.....	5	223	1	21			6	244
Barros.....	3	141	1	46	1	24	5	211
Coamo.....	12	524	2	55			14	579
Juana Diaz.....	11	451	2	58			13	509
Ponce.....	77	3,362	9	422			86	3,784
Guayanilla.....	4	178			a 1	a 42	5	220
Peñuelas.....	2	113	1	41	1	23	4	177
Yauco.....	18	772	7	327			25	1,099
San German.....	10	467	5	210			15	677
Lajas.....	2	95	1	47	2	55	5	197
Sabana Grande.....	3	146	2	96			5	242
Cabo Rojo.....	6	283	2	79			8	362
Mayaguez.....	25	1,142	7	314			32	1,456
Maricao.....	4	157			1	34	5	191
Las Marias.....	1	59	2	90	a 1	a 30	4	179
Añasco.....	12	558	1	34			13	592
Rincon.....			3	97			3	97
Aguada.....	3	118	2	53			5	171
Lares.....	5	174	5	243			10	417
San Sebastian.....	6	279	1	38	1	25	8	342
Aguadilla.....	12	534	2	73			14	607
Moca.....	7	279			1	38	8	317
Isabela.....	3	191			2	77	5	268
Quebradillas.....	1	35	1	33	1	29	3	97
Utua.....	9	335	4	104			13	499
Adjuntas.....	7	343	2	70			9	413
Carmuy.....	3	121			1	19	4	140
Hatillo.....	2	83	1	45	1	23	4	151
Arecibo.....	23	992	4	165			27	1,157
Manati.....	19	790	3	97			22	887
Ciales.....	5	222	3	129			8	351
Vega Baja.....	6	300	3	140	1	16	10	456
Vega Alta.....	3	142	1	55	1	28	5	225
Corozal.....	4	166	1	23			5	189
Morovis.....	1	41	3	94			4	135
Toa Baja.....	4	118	3	90	1	15	8	223
Toa Alta.....	5	204	1	34			6	238
Dorado.....	2	52	2	52			4	104
Bayamon.....	24	804	5	168			29	972
Total.....	613	25,983	164	7,012	27	870	804	(b)

a Four grades.

b 33,732 in graded schools; 133 in continuation schools.

TABLE V.—Schools according to the number of grades in each and enrollment at the end of the year—Continued.

B. RURAL SCHOOLS.

Municipality.	One grade.		Two grades.		Three grades.		Four grades.		Total.	
	Schools.	Enrollment.	Schools.	Enrollment.	Schools.	Enrollment.	Schools.	Enrollment.	Schools.	Enrollment.
San Juan.....	25	934	1	30	.....	.....	.....	.....	26	964
Rio Piedras.....	15	553	6	180	.....	.....	.....	.....	21	733
Trujillo Alto.....	8	290	2	69	.....	.....	.....	.....	10	359
Carolina.....	14	583	6	225	2	59	.....	.....	22	867
Loiza.....	19	605	8	246	.....	.....	.....	.....	27	851
Rio Grande.....	17	723	6	224	4	217	.....	.....	27	1,164
Fajardo.....	8	380	8	326	10	522	1	58	27	1,286
Naguabo.....	13	468	4	154	2	85	.....	.....	19	707
Vieques.....	5	251	6	259	.....	.....	.....	.....	11	510
Culebra.....	1	41	1	40	.....	.....	.....	.....	2	81
Humacao.....	17	562	12	614	4	252	1	56	34	1,484
Yabucoa.....	3	122	15	576	3	134	.....	.....	21	832
Maunabo.....	1	30	5	176	.....	.....	.....	.....	6	206
Arroyo.....	4	132	2	69	3	145	.....	.....	9	346
Patillas.....	4	178	7	260	5	242	.....	.....	16	680
Juncos.....	10	366	6	197	1	42	.....	.....	17	605
Gurabo.....	9	492	4	138	1	64	2	120	16	814
Caguas.....	12	528	3	101	2	69	1	60	18	758
San Lorenzo.....	8	333	5	185	1	48	.....	.....	14	566
Guayama.....	14	532	9	236	3	109	1	40	27	917
Salinas.....	7	249	5	154	2	82	.....	.....	14	485
Santa Isabel.....	3	133	7	206	1	38	1	33	12	410
Cayey.....	9	433	7	201	3	150	.....	.....	19	784
Cidra.....	11	430	6	187	.....	.....	.....	.....	17	617
Comerio.....	12	415	3	136	3	155	.....	.....	18	706
Aguas Buenas.....	4	173	3	93	1	45	.....	.....	8	311
Naranjito.....	9	401	1	21	1	41	.....	.....	11	463
Aibonito.....	12	469	3	101	1	31	.....	.....	16	601
Barranquitas.....	9	323	5	176	.....	.....	.....	.....	14	499
Barros.....	5	190	5	182	6	282	2	101	18	755
Coamo.....	19	710	5	158	9	283	1	54	34	1,205
Juana Diaz.....	17	745	23	651	10	353	.....	.....	50	1,749
Ponce.....	18	672	17	577	10	459	2	131	47	1,839
Guayanilla.....	9	368	13	452	1	65	.....	.....	23	885
Peñuelas.....	5	243	6	214	1	32	.....	.....	12	489
Yauco.....	8	265	27	756	.....	.....	.....	.....	35	1,021
San German.....	17	741	15	384	5	277	2	109	39	1,511
Lajas.....	13	464	19	595	1	39	.....	.....	33	1,098
Sabana Grande.....	9	375	7	207	.....	.....	.....	.....	16	582
Cabo Rojo.....	18	701	19	666	4	173	.....	.....	41	1,540
Mayaguez.....	18	628	28	985	8	355	1	48	55	2,016
Maricao.....	2	131	5	202	2	92	2	100	11	525
Las Marias.....	.....	.....	6	324	7	229	6	318	19	871
Añasco.....	16	663	7	224	5	188	1	36	29	1,111
Rincon.....	5	222	3	103	1	37	.....	.....	9	362
Aguada.....	6	202	1	42	6	252	1	56	14	552
Lares.....	1	25	19	633	6	275	3	151	29	1,084
San Sebastian.....	11	456	21	633	6	125	.....	.....	38	1,214
Aguadilla.....	26	1,422	8	388	7	487	.....	.....	41	2,297
Moca.....	8	523	1	51	4	232	1	65	14	871
Isabela.....	1	29	8	373	7	360	1	71	17	833
Quebradillas.....	5	205	4	187	2	112	1	58	12	562
Utado.....	34	1,334	34	1,015	4	154	.....	.....	72	2,503
Adjuntas.....	8	349	14	438	3	102	1	48	26	937
Camuy.....	5	241	9	346	4	141	.....	.....	18	728
Hatillo.....	3	132	10	398	2	121	.....	.....	15	651
Arecibo.....	8	308	16	622	14	703	a 4	211	42	1,844
Manati.....	16	651	11	375	6	274	.....	.....	33	1,300
Ciales.....	11	655	11	412	6	254	1	63	29	1,384
Vega Baja.....	5	269	3	118	2	137	4	212	14	736
Vega Alta.....	7	393	1	21	3	109	1	60	12	583
Corozal.....	10	567	9	387	1	45	.....	.....	20	999
Morovis.....	12	542	7	256	3	122	.....	.....	22	920
Toa Baja.....	6	166	3	112	1	58	.....	.....	10	336
Toa Alta.....	4	188	6	223	3	127	.....	.....	13	538
Dorado.....	1	44	1	9	3	126	.....	.....	5	179
Bayamon.....	29	1,036	11	342	1	36	.....	.....	41	1,414
Total.....	679	27,984	569	19,641	217	9,746	a 42	2,259	1,507	59,630

a One of these has 5 grades, with an enrollment of 50.

TABLE VI.—Schools and teachers—Average per term.

Municipality.	Common schools.					Teachers.		
	Graded.		Rural.		Total.	In charge of rooms.	Not in charge of rooms.	Total teachers.
	Rooms.	Double enrollments.	Rooms.	Double enrollments.	Common schools.			
San Juan.....	82	8	20	7	117	102	11	113
Rio Piedras.....	18	.....	12	11	41	30	2	32
Trujillo Alto.....	3	.....	6	5	14	9	.....	9
Carolina.....	8	2	14	10	34	22	.....	22
Loiza.....	5	1	14	11	31	19	.....	19
Rio Grande.....	8*	1	16	11	36	24	24	24
Fajardo.....	23	1	24	1	49	47	.....	47
Naguabo.....	8	3	9	7	27	17	1	18
Vieques.....	8	2	6	5	21	14	1	15
Culebra.....	.....	.....	3	.....	3	3	.....	3
Humacao.....	13	6	20	11	50	33	.....	33
Yabucoa.....	7	2	15	6	30	22	.....	22
Maunabo.....	4	1	4	2	11	8	.....	8
Arroyo.....	7	1	7	3	18	14	.....	14
Patillas.....	5	1	10	5	21	15	.....	15
Juncos.....	8	1	9	8	26	17	.....	17
Gurabo.....	5	2	8	7	22	13	.....	13
Caguas.....	14	4	11	8	37	25	.....	25
San Lorenzo.....	4	2	9	5	20	13	.....	13
Guayama.....	16	4	16	12	48	32	.....	32
Salinas.....	6	1	10	4	21	16	.....	16
Santa Isabel.....	6	.....	9	7	18	15	.....	15
Cayey.....	12	2	12	7	33	24	.....	24
Cidra.....	3	1	9	9	22	12	.....	12
Comerio.....	5	2	11	7	25	16	.....	16
Agua Buenas.....	4	1	4	4	13	8	.....	8
Naranjito.....	.....	.....	6	5	13	8	.....	8
Aibonito.....	7	2	8	7	24	15	.....	15
Barranquitas.....	4	2	8	6	20	12	.....	12
Barros.....	5	.....	16	2	23	21	.....	21
Coamo.....	10	4	20	14	48	30	.....	30
Juana Diaz.....	12	1	32	19	64	44	1	45
Ponce.....	68	18	36	12	134	104	6	110
Guayanilla.....	4	1	12	10	27	16	.....	16
Peñuelas.....	4	.....	6	5	15	10	.....	10
Yauco.....	20	5	18	17	60	38	.....	38
San German.....	12	2	25	14	53	37	.....	37
Lajas.....	4	1	18	14	37	22	.....	22
Sabana Grande.....	4	1	9	7	21	13	.....	13
Cabo Rojo.....	8	.....	22	18	48	30	1	31
Mayaguez.....	26	6	36	17	85	62	3	65
Maricao.....	4	1	9	1	15	13	.....	13
Las Marias.....	4	.....	15	2	21	19	.....	19
Añasco.....	10	3	16	10	39	26	.....	26
Rincon.....	3	.....	5	4	12	8	.....	8
Aguada.....	4	.....	11	2	17	15	.....	15
Lares.....	10	.....	19	12	41	29	.....	29
San Sebastian.....	7	1	20	18	46	27	.....	27
Aguadilla.....	12	2	22	20	56	34	1	35
Moca.....	5	3	7	7	22	12	.....	12
Isabela.....	5	.....	14	5	24	19	.....	12
Quebradillas.....	3	.....	9	3	15	12	.....	12
Utua.....	12	1	39	34	86	51	1	52
Adjuntas.....	7	3	14	12	36	21	.....	21
Camuy.....	3	1	12	6	22	15	.....	15
Hatillo.....	4	.....	9	5	18	13	.....	13
Arecibo.....	25	1	36	7	69	61	3	64
Manati.....	19	3	20	12	54	39	.....	39
Ciales.....	7	1	15	12	35	22	.....	22
Vega Baja.....	8	3	10	5	26	18	.....	18
Vega Alta.....	4	1	7	4	16	11	.....	11
Corozal.....	4	1	11	10	26	15	.....	15
Morovis.....	4	.....	11	9	24	15	.....	15
Toa Baja.....	6	1	8	3	18	14	.....	14
Toa Alta.....	5	1	9	4	19	14	1	15
Dorado.....	3	1	4	1	9	7	.....	7
Bayamon.....	21	8	28	13	70	49	1	50
Total.....	671	128	940	557	2,296	1,611	33	1,644

TABLE VII.—*Teachers at the end of the year classified.*

Municipality.	Secondary schools.	Common schools.										Total common-school teachers.	Special schools.
		In charge of grades in graded schools.				Not in charge of grades.				Rural.	Preparatory.		
		English.	English graded.	Graded.	Total.	Principal and acting principal.	Music and drawing.	Agricultural.	Special.				
San Juan.....	8	16	40	26	82	6	3		2	20		113	a 3
Rio Piedras ^b	c 14	9	7	2	18	2				12		32	d 5
Trujillo Alto.....		1	1	1	3					4	2	9	
Carolina.....	e 1	2	5	2	9					13		22	
Loiza.....			2	3	5					14		19	
Rio Grande.....	e 1	1	3	4	8					16		24	
Fajardo.....	e 1	2	10	10	22					21	5	48	
Naguabo.....		1	4	3	8	1				10		19	
Vieques.....		1	3	4	8	1				6		15	
Culebra.....										2		2	
Humacao.....		2	8	3	13					20	2	35	
Yabucoa.....		1	3	2	6	1				13	2	22	
Maunabo.....		1	1	2	4					4		8	
Arroyo.....	e 1	1	3	3	7					6	1	14	
Patillas.....		1	2	2	5					8	3	16	
Juncos.....		1	4	3	8					8	1	17	
Gurabo.....		1	3	1	5					9		14	
Caguas.....	e 1	2	9	3	14					11		25	
San Lorenzo.....		1	2	1	4					9		13	
Guayama.....	e 1	3	8	4	15					17		32	
Salinas.....		1	3	3	7					11		18	
Santa Isabel.....		1	3	2	6					8		14	
Caye.....	e 1	2	4	6	12					12		24	
Cidra.....		1	1	2	4					9		13	
Comerio.....		1	1	3	5					9	2	16	
Aguas Buenas.....		1	1	2	4					4		6	
Naranjito.....		1		1	2					6		8	
Aibonito.....		2	3	2	7					9		16	
Barranquitas.....		1	1	2	4					6	2	12	
Barros.....		1	3	1	4					13	3	20	
Coamo.....	e 1	2	7	1	10					18	1	29	
Juana Diaz.....	e 1	2	4	6	12			1		30	1	44	
Ponce.....	11	18	47	4	69	2	2		2	36		111	/ 1
Guayanilla.....		1	1	2	4					10	1	15	
Peñuelas.....		1	2	1	4					6		10	
Yauco.....		3	11	6	20					18		38	
San German.....	e 1	2	8	2	12					23	3	38	
Lajas.....		1	2	2	5					16	2	23	
Sabana Grande.....		1	2	1	4					9		13	
Cabo Rojo.....		1	3	4	8			1		21	2	32	
Mayaguez.....	4	5	16	5	28	2	1			36		65	
Maricao.....		1	1	2	4					9		13	
Las Marias.....		1	1	2	4					16		20	
Añasco.....	1	1	4	4	9					16		25	
Rincon.....		1	1	1	3					4	1	8	
Aguada.....		1	2	1	4					9	2	15	
Lares.....	1	1	5	3	9					19		28	
San Sebastian.....	e 1	1	3	3	7					20		27	
Aguadilla.....	e 1	3	5	4	12	1				17	4	34	
Moca.....		1	2	2	5					5	3	13	
Isabela.....		1	2	2	5					14	1	20	
Quebradillas.....		1	1	1	3					8	2	13	
Utua.....		4	4	4	12			1		38		51	
Adjuntas.....		1	3	3	7					14		21	
Camuy.....		1	1	1	3					11	1	15	
Hatillo.....		1	1	2	4					8	1	13	
Arecibo.....	1	3	16	6	25	1	2			36		64	
Manati.....	e 1	4	7	7	18					20		38	
Ciales.....		1	3	3	7					16		23	
Vega Baja.....	e 1	1	3	4	8					10		18	
Vega Alta.....		1	1	2	4					7		11	
Corozal.....		1	1	2	4					9	2	15	
Morovis.....		1	1	2	4					10	2	16	
Toa Baja.....		1	2	4	7					7		14	
Toa Alta.....		1	1	3	5			1		9		15	
Dorado.....		1	1	1	3					4		7	
Bayamon.....	e 1	5	8	8	21		1			27		49	
	σ 55	135	321	214	670	17	(h)	4	4	896	52	1,652	9

a Kindergarten teachers, 2; teachers in school for destitute children, 1.

b Including 8 grade teachers and 1 principal in the Practice School.

c Normal Department, University of Porto Rico.

d University School of Agriculture.

e Duplicates.

/ Kindergarten.

g Fifteen of these are duplicates.

h Music teachers, 3; drawing teachers, 6.

TABLE VIII.—*Teachers, by sex, in common schools at the end of the year, 1909-10.*

Municipality.	Graded.			Rural.			Preparatory.			Total.
	Male.	Fe-male.	Total.	Male.	Fe-male.	Total.	Male.	Fe-male.	Total.	
San Juan.....	13	80	93	3	17	20	.....	.....	.....	113
Rio Piedras ^a	3	17	20	8	4	12	.....	.....	.....	32
Trujillo Alto.....	2	1	3	2	2	4	1	1	2	9
Carolina.....	4	5	9	7	6	13	.....	.....	.....	22
Loiza.....	3	2	5	7	7	14	.....	.....	.....	19
Rio Grande.....	3	5	8	11	5	16	.....	.....	.....	24
Fajardo.....	5	17	22	9	12	21	1	4	5	48
Naguabo.....	6	3	9	7	3	10	.....	.....	.....	19
Vieques.....	6	3	9	3	3	6	.....	.....	.....	15
Culebra.....	.....	.....	.....	2	.....	2	.....	.....	.....	2
Humacao.....	6	7	13	13	7	20	1	1	2	35
Yabucoa.....	3	4	7	6	7	13	1	1	2	22
Maunabo.....	1	3	4	2	2	4	.....	.....	.....	8
Arroyo.....	6	1	7	2	4	6	1	.....	1	14
Patillas.....	3	2	5	8	.....	8	.....	3	3	16
Juncos.....	3	5	8	2	6	8	.....	1	1	17
Gurabo.....	3	2	5	6	3	9	.....	.....	.....	14
Caguas.....	3	11	14	7	4	11	.....	.....	.....	25
San Lorenzo.....	2	2	4	3	6	9	.....	.....	.....	13
Guayama.....	8	7	15	9	8	17	.....	.....	.....	32
Salinas.....	5	2	7	6	5	11	.....	.....	.....	18
Santa Isabel.....	3	3	6	2	6	8	.....	.....	.....	14
Cayey.....	10	2	12	6	6	12	.....	.....	.....	24
Cidra.....	3	1	4	4	5	9	.....	.....	.....	13
Comerio.....	3	2	5	7	2	9	.....	2	2	16
Aguas Buenas.....	3	1	4	3	1	4	.....	.....	.....	8
Naranjito.....	2	.....	2	4	2	6	.....	.....	.....	16
Aibonito.....	4	3	7	5	4	9	.....	.....	.....	12
Barranquitas.....	3	1	4	3	3	6	2	.....	2	20
Barros.....	2	2	4	11	2	13	2	1	3	29
Coamo.....	5	5	10	13	5	18	1	.....	1	44
Juana Diaz.....	8	4	12	20	11	31	1	.....	1	111
Ponce.....	15	60	75	5	31	36	.....	1	1	15
Guayanilla.....	1	3	4	4	6	10	.....	.....	.....	10
Peñuelas.....	3	1	4	5	1	6	.....	.....	.....	38
Yauco.....	10	10	20	13	5	18	.....	3	3	38
San German.....	6	6	12	8	15	23	.....	1	1	23
Lajas.....	4	1	5	8	8	16	1	1	2	13
Sabana Grande.....	1	3	4	3	6	9	.....	.....	.....	32
Cabo Rojo.....	6	2	8	12	10	22	1	1	2	65
Mayaguez.....	10	19	29	11	25	36	.....	.....	.....	13
Maricao.....	4	.....	4	7	2	9	.....	.....	.....	20
Las Marias.....	3	1	4	10	6	16	.....	.....	.....	25
Añasco.....	7	2	9	6	10	16	.....	.....	.....	8
Rincon.....	2	1	3	2	2	4	1	.....	1	15
Aguada.....	4	.....	4	9	.....	9	1	1	2	28
Lares.....	2	7	9	6	13	19	.....	.....	.....	27
San Sebastian.....	5	2	7	7	13	20	.....	.....	.....	34
Aguadilla.....	5	8	13	12	5	17	1	3	4	13
Moca.....	3	2	5	5	.....	5	3	.....	3	20
Isabela.....	4	1	5	10	4	14	1	.....	1	13
Quebradillas.....	3	.....	3	8	.....	8	2	.....	2	51
Utüado.....	6	6	12	27	12	39	.....	.....	.....	21
Adjuntas.....	3	4	7	6	8	14	.....	.....	.....	15
Camuy.....	1	2	3	9	2	11	.....	1	1	13
Hatillo.....	2	2	4	5	3	8	.....	1	1	64
Arecibo.....	7	21	28	21	15	36	.....	.....	.....	38
Manati.....	5	13	18	13	7	20	.....	.....	.....	23
Ciales.....	5	2	7	10	6	16	.....	.....	.....	18
Vega Baja.....	7	1	8	7	3	10	.....	.....	.....	11
Vega Alta.....	2	2	4	6	1	7	.....	.....	.....	15
Corozal.....	2	2	4	5	4	9	1	1	2	16
Morovis.....	4	.....	4	9	1	10	1	1	2	14
Toa Baja.....	5	2	7	5	2	7	.....	.....	.....	15
Toa Alta.....	3	2	5	6	4	10	.....	.....	.....	7
Dorado.....	1	2	3	4	.....	4	.....	.....	.....	49
Bayamon.....	9	13	22	13	14	27	.....	.....	.....
Total.....	293	407	700	498	402	900	24	28	52	1,652

^a Including 9 teachers in the Practice School.

TABLE IX.—School board finances—Receipts and expenditures 1909-10.

Locality.	Cash on hand June 30, 1909.	Receipts by the school-board treasurers.	Retained by insular treasurer.	Aggregate resources.	Aggregate payments, including those by insular treasurer.	Cash balance June 30, 1910.
San Juan.....	\$6,992.20	\$50,648.92	\$12,822.17	\$70,463.29	\$53,763.43	\$16,699.86
Rio Piedras.....	5,679.78	8,374.02	496.03	14,549.83	6,620.80	7,929.03
Trujillo Alto.....	987.17	1,710.49	.....	2,697.66	1,641.95	1,055.71
Carolina.....	646.86	4,272.73	751.20	5,670.79	4,811.50	859.29
Loiza.....	2,195.78	5,320.58	.....	7,516.36	4,332.42	3,183.94
Rio Grande.....	1,174.54	3,886.13	.....	5,060.67	3,253.86	1,806.81
Fajardo.....	6,703.63	14,822.61	.....	21,526.24	14,785.55	6,740.69
Naguabo.....	2,104.30	5,440.23	.....	7,544.53	4,889.90	2,654.63
Vieques.....	4,032.79	6,402.38	.....	10,435.17	4,392.24	6,042.93
Humacao.....	4,787.83	9,611.99	.....	14,399.82	8,174.80	6,225.02
Yabucoa.....	2,298.47	5,392.44	.....	7,690.91	4,038.44	3,652.47
Maunabo.....	568.43	1,274.20	328.88	2,171.51	1,572.64	598.87
Arroyo.....	463.69	2,345.39	611.12	3,420.20	3,173.59	246.61
Patillas.....	205.00	2,940.33	119.44	3,264.77	2,458.20	806.57
Juncos.....	533.35	5,840.27	.....	6,373.62	3,700.58	2,673.04
Gurabo.....	2,189.25	3,174.22	.....	5,363.47	2,791.98	2,571.49
Caguas.....	3,917.35	8,590.03	2,507.97	15,015.35	8,366.87	6,648.48
San Lorenzo.....	523.97	1,893.86	.....	2,417.83	1,984.82	433.01
Guayama.....	761.78	8,737.54	1,124.40	10,623.72	8,407.05	2,216.67
Salinas.....	797.03	6,895.12	1,127.31	8,819.46	5,750.26	3,069.20
Santa Isabel.....	1,183.10	5,172.21	1,098.74	7,454.05	5,253.50	2,200.55
Cayey.....	1,589.29	4,617.64	.....	6,206.93	4,915.41	1,291.52
Cidra.....	348.59	1,323.61	288.71	1,955.91	1,735.66	220.25
Comerio.....	1,593.63	3,015.62	.....	4,609.25	2,982.23	1,647.02
Aguas Buenas.....	816.54	1,448.23	.....	2,264.77	1,509.42	755.35
Naranjito.....	148.47	822.74	.....	971.21	903.03	68.18
Aibonito.....	468.25	2,578.66	.....	3,041.91	2,742.86	299.05
Barranquitas.....	604.03	1,173.08	.....	1,777.11	1,312.71	464.40
Barros.....	1,808.00	1,861.72	.....	3,729.72	2,086.77	1,642.95
Coamo.....	158.02	3,474.04	706.31	4,338.37	3,966.54	371.83
Juana Diaz.....	1,088.21	7,419.65	1,565.99	10,073.85	8,602.53	1,471.32
Ponce.....	3,150.60	26,955.98	12,877.34	42,983.92	34,735.14	8,248.78
Guayanilla.....	565.96	2,715.27	378.42	3,659.65	3,229.41	430.24
Peñuelas.....	228.94	2,002.31	393.86	2,625.11	2,299.27	325.84
Yauco.....	10,607.16	24,340.48	357.95	41,305.59	39,763.38	1,542.21
San German.....	1,442.43	4,995.83	441.55	6,879.81	5,256.63	1,623.18
Lajas.....	431.29	4,068.28	766.07	5,265.64	5,016.76	248.88
Sabana Grande.....	676.29	1,572.94	330.50	2,579.73	2,054.12	525.61
Cabo Rojo.....	1,494.83	4,000.02	.....	5,494.85	3,699.21	1,795.64
Mayaguez.....	7,727.79	18,695.57	1,296.07	27,719.43	20,389.08	7,330.35
Maricao.....	1,370.22	3,817.22	.....	5,187.44	2,136.35	3,051.09
Las Marias.....	2,100.24	3,299.52	.....	5,399.76	2,351.64	3,048.12
Añasco.....	499.60	3,295.15	806.41	4,601.16	4,562.89	38.27
Rincon.....	185.14	1,083.52	.....	1,268.66	1,021.54	247.12
Aguada.....	2,424.81	3,235.24	.....	5,660.05	1,922.78	3,737.27
Lares.....	771.86	4,035.49	1,044.06	5,851.41	5,560.75	290.66
San Sebastian.....	1,005.42	3,674.52	.....	4,679.94	3,601.27	1,078.67
Aguadilla.....	606.39	3,076.18	253.62	3,936.19	3,015.27	920.92
Moca.....	166.29	1,144.80	350.80	1,661.89	1,544.33	117.56
Isabela.....	370.54	2,097.95	199.61	2,668.10	2,260.46	407.64
Quebradillas.....	205.66	1,056.76	.....	1,262.42	1,073.38	189.04
Utua.....	4,575.05	8,124.23	.....	12,699.28	8,884.22	3,815.06
Adjuntas.....	1,887.61	3,939.60	.....	5,827.21	4,494.88	1,332.33
Camuy.....	385.88	1,541.41	608.63	2,535.92	2,272.06	263.86
Hatillo.....	825.26	1,835.48	608.59	3,269.33	2,810.94	458.39
Arecibo.....	8,390.10	24,844.83	3,768.80	37,003.73	32,665.54	4,338.19
Manati.....	3,577.41	10,422.47	.....	13,999.88	9,921.35	4,078.53
Ciales.....	1,405.83	3,376.01	.....	4,781.84	3,752.47	1,029.37
Vega Baja.....	305.67	2,433.74	877.70	3,617.11	3,259.89	357.22
Vega Alta.....	833.39	2,209.04	.....	3,042.43	2,287.77	754.66
Corozal.....	370.61	1,381.84	42.98	1,795.43	1,437.20	358.23
Morovis.....	678.15	1,501.70	.....	2,179.85	2,016.59	163.26
Toa Baja.....	828.83	2,889.03	179.07	3,896.93	3,175.36	721.57
Toa Alta.....	117.14	1,383.72	.....	1,500.86	1,229.23	271.63
Dorado.....	1,868.26	2,083.25	.....	3,951.51	1,508.26	2,443.25
Bayamon.....	1,365.55	7,470.63	1,159.63	9,995.81	9,050.93	944.88
Total.....	126,865.53	385,080.69	50,289.93	552,236.15	419,161.89	143,074.26

N. B.—The balance of the school board of Toa Baja is shown up to May 31, 1910, due to the fact that the accounts for June, 1910 were not rendered on time.

TABLE X.—School board finances—expenditures classified, 1909-10.

Locality.	(A) Rent of school- houses.	(B) House rent of teachers.	(C) Salaries, employ- ees school board.	(D) Contin- gent ex- penses, school board.	(E) School furni- ture and equip- ment.	(F) School and athletic mater- ial.	(G) Pay- ments construc- tion of school build- ings by school boards.	(G) General ex- penses.	Total.
San Juan.....	\$13,140.00	\$10,031.00	\$10,088.79	\$128.62	\$415.68	\$322.27		\$6,814.90	\$40,941.26
Rio Piedras.....	195.00	1,916.07	1,128.98	195.51	929.95	384.00		1,375.26	6,124.77
Trujillo Alto.....	318.00	384.80	231.19	44.42	343.98	37.50		282.06	1,641.95
Carolina.....	624.00	1,355.00	473.51	43.95	510.01	57.85	\$574.00	421.98	4,000.30
Loiza.....	1,307.00	1,189.53	513.18	78.33	783.39	66.99		394.00	4,332.42
Rio Grande.....	852.00	1,358.00	358.93	43.50	59.65	60.00		521.78	3,253.86
Fajardo.....	2,617.65	2,682.16	1,179.33	61.42	1,854.27	144.36	5,091.20	1,155.16	14,785.55
Naguabo.....	1,448.99	1,429.52	708.85	47.07	759.63	91.94	113.20	290.70	4,889.90
Vieques.....	734.73	1,295.50	728.85	144.36	643.37	214.71	125.53	505.19	4,392.24
Humacao.....	1,896.00	2,425.80	1,928.97	43.87	898.49	176.00	222.28	583.39	8,174.80
Yabucoa.....	636.00	1,127.91	988.28	122.22	84.95	83.59	50.00	945.49	4,038.44
Maunabo.....	498.00	368.89	161.21	18.92	11.82	9.90	15.50	159.52	1,243.76
Arroyo.....	367.50	716.34	537.91	21.00	60.00	80.34	102.76	676.62	2,562.47
Patillas.....	524.00	857.34	266.57	67.75	47.02	100.94		475.14	2,338.76
Juncos.....	968.00	1,061.84	490.52	36.27	351.21	150.40	95.96	546.38	3,700.58
Gurabo.....	434.00	1,100.26	272.91	30.25	131.93	157.40	59.50	605.73	2,791.98
Caguas.....	510.80	2,018.99	1,286.96	29.90	736.03	14.52	693.55	568.15	5,858.90
San Lorenzo.....	690.00	558.00	352.50	30.72	58.00	14.87		280.73	1,984.82
Guayama.....	1,880.63	2,215.73	1,219.23	210.79	116.20	41.54		1,598.53	7,282.65
Salinas.....	1,125.33	1,108.80	603.70	115.29	455.96	66.87	119.95	1,027.05	4,622.95
Santa Isabel.....	227.33	946.92	1,061.30	58.76	524.37	496.09	7.50	832.49	4,154.76
Cayey.....	950.00	1,612.50	550.10	43.50	91.70	44.20	993.41	630.00	4,915.41
Cidra.....	288.00	513.00	122.76	138.06	75.43	33.00	14.30	262.40	1,446.95
Comerio.....	661.17	690.44	400.20	252.31	520.45	9.13		428.53	2,962.23
Aguas Buenas.....	236.00	423.00	347.99	97.43	51.37	23.72	15.00	314.91	1,509.42
Naranjito.....	192.00	220.97	87.98	50.90	83.49	22.47	71.07	174.15	933.03
Aibonito.....	668.40	801.40	466.50	21.53	286.74	143.63	5.55	349.05	2,742.86
Barranquitas.....	246.00	377.25	98.48	22.53	267.04	59.93	5.00	236.48	1,312.71
Barros.....	404.00	661.75	395.85	67.25	111.75	75.61	55.50	295.06	2,086.77
Coamo.....	864.00	1,196.15	577.20	32.90	165.47	44.84	6.00	373.67	3,260.23
Agua Diaz.....	1,521.65	2,415.79	1,277.06	160.57	357.19	167.51	113.60	1,023.17	7,036.54
Ponce.....	6,333.30	7,052.60	5,484.08	113.93	222.98	1,288.07		1,362.84	21,857.80
Guayanilla.....	509.07	716.73	313.19	73.66	500.12	53.39	327.32	357.51	2,850.99
Peñuelas.....	437.60	480.00	294.70	34.85	49.04	64.69	4.25	540.28	1,905.41
Yauco.....	1,635.60	2,906.00	2,325.93	200.45	1,484.46	54.33	29,713.16	1,085.50	39,405.43
San German.....	782.00	1,789.66	1,100.02	50.75	208.22	2.25		882.18	4,815.08
Lajas.....	424.00	803.92	576.84	77.87	577.85	13.75	882.00	894.46	4,250.69
Sabana Grande.....	274.50	569.60	193.69	150.62	32.16	13.00	18.62	471.43	1,723.62
Cabo Rojo.....	940.66	1,109.10	632.11	71.13	266.22	4.15	2.40	673.44	3,699.21
Mayaguez.....	2,299.16	3,874.02	2,328.29	272.33	2,064.46	168.21	5,940.39	2,146.15	19,093.01
Murcia.....	235.00	833.00	415.39	67.78	77.52	87.85	45.00	374.81	2,136.35
Las Marias.....	482.00	852.86	326.61	78.04	226.44	64.82		320.87	2,351.64
Afasco.....	488.00	1,347.15	622.36	242.80	340.76	45.75	115.60	554.06	3,756.48
Rincon.....	360.00	282.47	120.62	17.51	93.51	11.57		135.86	1,021.54
Aguada.....	600.00	562.07	389.29	30.27	26.81	63.06	17.30	233.98	1,922.78
Lares.....	690.00	1,563.50	705.67	117.78	254.95	73.40	330.00	781.39	4,516.69
San Sebastian.....	663.00	1,393.00	531.50	67.43	114.44	111.72	33.50	686.68	3,601.27
Agua Dilla.....	417.96	1,189.30	362.48	25.79	380.80		48.00	337.32	2,761.65
Moca.....	196.00	441.00	152.83	25.95	124.69	4.80		248.26	1,193.53
Isabela.....	418.50	706.00	327.41	48.00	72.00	5.85	.39	482.70	2,060.85
Quebradillas.....	153.00	414.00	105.09	17.57	71.06	14.91	15.90	281.85	1,073.38
Utua.....	2,667.00	2,434.81	2,136.02	161.21	357.30	89.95	399.96	637.97	8,884.22
Adjuntas.....	913.75	1,268.98	611.75	254.25	286.30	162.31	319.50	678.04	4,494.88
Camuy.....	252.00	534.50	200.38	58.36	136.58	12.20	40.00	429.41	1,663.43
Hatillo.....	254.00	475.60	324.85	47.51	202.65	31.33		866.41	2,202.35
Arecibo.....	1,754.00	4,930.41	2,329.67	259.91	1,678.15	697.97	15,720.72	1,525.91	28,896.74
Manati.....	2,064.00	2,718.29	1,955.83	295.29	620.66	200.49	667.81	1,398.98	9,921.35
Ciales.....	1,082.00	936.70	522.80	82.40	261.69	30.10	437.96	388.82	3,752.47
Vega Baja.....	384.00	924.00	386.53	35.82	99.87	133.18		418.79	2,382.19
Vega Alta.....	505.00	595.50	330.61	76.99	302.53	98.52	27.00	291.62	2,287.77
Corozal.....	180.00	454.50	156.35	10.83	257.15	24.82		304.57	1,016.59
Morovis.....	459.00	529.00	339.68	24.26	268.85	39.85	64.40	291.55	2,066.29
Toa Baja.....	319.00	786.00	410.99	186.95	326.64	33.55	285.00	648.10	2,906.29
Toa Alta.....	240.00	505.16	161.37	18.36	40.53	20.25		243.56	1,229.23
Dorado.....	312.00	274.00	191.36	26.46	456.94	36.50		211.00	1,508.26
Bayamon.....	2,379.33	2,238.13	1,254.79	228.94	857.66	122.20		810.25	7,891.30
Total.....	69,200.61	93,572.21	57,526.93	6,017.95	25,128.53	7,274.91	64,006.54	46,144.28	368,871.96

NOTE.—In the total of expenses of the school board of Toa Baja those for June, 1910, are not included, as the account for that month was not received on time.

APPENDIX V.

REPORT OF THE ATTORNEY-GENERAL.

OFFICE OF THE ATTORNEY-GENERAL,
San Juan, P. R., August 13, 1910.

SIR: I have the honor to submit herewith the annual report of the department of justice of Porto Rico for the fiscal year ended June 30, 1910.

I took charge of the office of attorney-general on May 15, 1910; hence I have served only a month and a half during that fiscal year.

The tabulated statements attached hereto show the work performed by the various courts during the year. The supreme court and the district courts dispatched a larger volume of business than during the preceding year. The municipal courts, however, disposed of a smaller number of cases than during the previous year. The total number of cases tried in the supreme court was 246, as compared with 182 during the preceding year. Of these 246, 204 were of a civil nature and only 42 criminal cases. This shows that a very small percentage of the cases tried in the district courts are appealed to the supreme court. The seven district courts of the island disposed of 1,784 criminal and 2,459 civil cases, or a total of 4,243 cases, of which, as shown above, only 182 were appealed to the supreme court. This is a remarkably small percentage of appeals, and I think it must be taken as an evidence of confidence on the part of the public in the district courts. During the preceding fiscal year the district courts disposed of 1,507 criminal and 2,395 civil cases, which was a very substantial increase over the number of cases disposed of during the fiscal year 1908. Of the criminal cases tried in the district courts 977 resulted in convictions and 512 in acquittals. There were 389 jury trials in felony cases in the district courts, as against 354 in the fiscal year 1909. These 389 jury trials resulted in 229 convictions, 129 acquittals, and 32 cases dismissed or transferred.

The municipal courts have jurisdiction in misdemeanor cases and in civil cases where the amount involved does not exceed \$500. From the attached statements it appears that the 28 municipal courts disposed of a total of 28,195 criminal cases, as against 29,382 in the year preceding. There were 17,107 convictions and 8,132 acquittals. In those courts 2,098 civil cases were tried, as compared with 2,236 during the year before.

The statistics furnished by the courts form the basis for a very interesting study of the criminology of Porto Rico. A classification of the various crimes committed during the year shows that they reached the number of 55, but of this number 5 crimes comprise by far the largest portion of the offenses committed. More than 76 per cent of the total crimes committed during the year are classified as follows: Disturbing the peace, petit larceny, assault and battery, gambling, and violations of the health laws. This subject, however, pertains more properly to the department of prisons, and will no doubt be fully treated of in the report of that department.

During the year there were tried 75 cases of homicide, which resulted as follows: Convictions of murder in the first degree, 9; acquittals, 4; convictions of murder in the second degree, 8; acquittals, 2. The remainder were classified either as voluntary or involuntary manslaughter, and resulted in 33 convictions and 19 acquittals.

The total expense of the maintenance of the courts, including salaries, house rent, jury and witness fees, etc., was \$329,889.17, as compared with \$331,356.10 during the preceding year.

I believe there has been no civil litigation during the year of special interest in which the people of Porto Rico was a party, except that in one or two cases the question was squarely raised as to whether or not the people of Porto Rico was possessed of sufficient attributes of sovereignty to exempt it from suit except by its consent. This question was decided in favor of the government in a damage suit brought against it in the United States district court, but in another case the supreme court of the island held that the people of Porto Rico was not a sufficiently sovereign power to enjoy the benefit of exemption from suit. This latter case has been appealed to the Supreme Court at Washington for the purpose of obtaining a final judicial determination of that important question.

There are now pending some 14 civil cases growing out of the lease made by the insular government of the Caño de Tiburones, which involve more or less directly the question of the liability of the insular government to suit, and also the question of the validity of titles to lands acquired by adverse possession against the government.

Since I assumed the duties of attorney-general a number of very important questions have been submitted to me, some of which, may, perhaps, result in future litigation. Those questions in the main relate to powers of the insular government and touch upon the authority of the Executive Council to grant charters of incorporation, the exemptions of railroads from taxation, and the action which should be taken with regard to certain corporations which have reported for taxation several thousand acres of land in excess of the limit fixed by the Foraker Act. These questions are all being carefully considered, and it is perhaps unwise at this time to attempt to state what will be the results.

During the year 262 applications for pardon have been examined and reported on by this office.

On examining the last two annual reports made by my predecessors, I find that they experienced the same difficulty which I am having through a lack of sufficient assistance in the office. Owing to the large amount of work which this office is called upon to perform and the limited number of employees allowed it, the full time of the office force is taken with matter of a purely routine character, and but little time and assistance are available for doing special work. At the legislative session of 1909 a law was passed creating a bureau of judicial and criminal statistics in the department of justice. This bureau was placed under the control and direction of the attorney-general, and it was made its duty to acquire and compile a large amount of statistics regarding the work of the courts, crimes committed, history of prisoners, etc., but no additional money or personnel was provided for doing the work, and it has been impossible to do anything toward carrying out this law.

It is very desirable that the office of the attorney-general be in closer touch with the courts and judicial officers, as I believe that a great many of the mistakes and errors committed by the court officials are due to the lack of opportunity on the part of this office to see and confer with such officials at frequent intervals. A great many more investigations would be made by me, or my assistants, if the work of the office would permit, but with the limited office force at my disposal it is impossible to do much in this direction. I beg to concur in, and to renew, the recommendations made by my predecessors—that additional legal assistance be given the department of justice, so that many important matters may be given more attention than it is possible to give them at present.

On visiting some of the district courts of the island I have been surprised to find how inadequate are the quarters provided for them. For instance, the district court of Guayama has a very small room on the second floor of a rented building in which to hold its public sessions. The room is suitable for the office of a justice of the peace or a municipal court, but is entirely inadequate to the needs of a district court. I believe that proper buildings should be acquired or constructed by the insular government for the accommodation of the courts and the public officials. It is very important to the due administration of justice that suitable facilities be afforded the judicial officers for the dispatch of their business. The personnel of many of the courts is entirely inadequate for the work put upon them. For instance, in Ponce and San Juan the municipal courts tried about 2,500 cases each during the year, and yet these courts have only one secretary to handle that amount of business. It is absolutely impossible for one man to attend to so much work and do it properly. The salaries of some of the municipal judges are inadequate to the demands made upon those officers.

There is also one other matter which I think should receive the attention of the Legislative Assembly, and that is with regard to the retirement of the judges of the supreme court. In the United States the judges of the Supreme Court are allowed to retire on full pay when they have reached the age of 70 years and have served at least ten years on the bench. I believe a similar provision should be made in Porto Rico on behalf of the supreme judges, but fixing the retiring age at 60 years, instead of 70, on account of the difference in climatic conditions.

I believe these matters should receive the prompt and earnest consideration of the next Legislative Assembly.

Respectfully submitted.

FOSTER V. BROWN,
Attorney-General of Porto Rico.

The GOVERNOR,
San Juan, P. R.

EXHIBITS.

List of appeals pending decision in the supreme court July 1, 1909; appeals filed from that date up to June 30, 1910: appeals decided during that period and those pending decision on July 1, 1910.

CIVIL.

Ordinary proceedings:	
Pending for decision July 1, 1909.....	8
Pending July 1, 1909.....	20
Filed during fiscal year.....	159
Decided during fiscal year.....	128
Pending for decision July 1, 1910.....	14
Pending July 1, 1910.....	45
Extraordinary remedies:	
Certiorari—	
Filed during fiscal year.....	6
Decided during fiscal year.....	6
Mandamus—	
Filed during fiscal year.....	4
Decided during fiscal year.....	4
Injunctions—	
Filed during fiscal year.....	1
Decided during fiscal year.....	1
Writs of prohibition—	
Filed during fiscal year.....	2
Decided during fiscal year.....	2
Administrative—	
Pending for decision July, 1909.....	2
Filed during fiscal year.....	33
Decided during fiscal year.....	30
Pending for decision July 1, 1910.....	3
Pending July 1, 1910.....	2

CRIMINAL.

Cases:	
Pending for decision July 1, 1909.....	1
Pending July 1, 1909.....	9
Filed during fiscal year.....	66
Decided during fiscal year.....	71
Affirmed.....	16
Reversed.....	55
Pending for decision July 1, 1910.....	1
Pending July 1, 1910.....	4
Habeas corpus:	
Filed during fiscal year.....	4
Decided during fiscal year.....	4

SUMMARY OF PROCEEDINGS.

Cases decided:	
Civil.....	171
Criminal.....	75
Total.....	246

Court statistics.

CIVIL MATTERS.

District court of the judicial district of—	Cases pending July 1, 1909.	Cases presented during fiscal year 1910.	Cases decided during fiscal year 1910.	Cases pending July 1, 1910.	Appealed.	Dismissed.
San Juan.....	691	787	674	708	72	96
Ponce.....	225	517	443	238	28	61
Mayaguez.....	159	469	315	223	24	90
Arecibo.....	320	399	299	389	9	31
Aguadilla.....	42	203	172	64	12	9
Guayama.....	82	265	219	112	5	16
Humacao.....	230	316	337	187	14	22
Total.....	1,749	2,956	2,459	1,921	164	325

SUMMARY.

Cases pending July 1, 1909.....	1,749
Cases presented during fiscal year 1910.....	2,956
	<u>3,705</u>
Cases decided during fiscal year.....	2,395
Cases pending July 1, 1910.....	1,921
Cases dismissed.....	325
	<u>3,705</u>

CRIMINAL MATTERS.

	San Juan.	Arecibo.	Aguadilla.	Mayaguez.	Ponce.	Guayama.	Humacao.	Total.
Cases pending July 1, 1909.....	273	23	6	30	119	44	18	513
Cases instituted during fiscal year 1910.....	614	97	84	179	294	181	174	1,623
Cases decided during fiscal year 1910.....	742	101	80	189	348	164	160	1,784
Cases pending July 1, 1910.....	145	19	10	20	65	61	32	352
Convictions.....	387	68	45	125	154	98	100	977
Acquittals.....	239	28	25	40	100	40	40	512
Transferred or dismissed.....	116	5	10	24	94	26	20	295
Appeals.....	15	4	1	12	10	5	3	50

Jury trials held in the district courts of the island during the fiscal year 1910.

District court of—	Jury trials held.	Verdicts of guilty.	Verdicts of not guilty.	Dismissed or transferred.
San Juan.....	75	45	26	4
Ponce.....	65	25	27	13
Mayaguez.....	42	26	6	10
Arecibo.....	50	22	24	4
Aguadilla.....	30	20	11	.....
Guayama.....	63	46	16	1
Humacao.....	64	45	19	.....
Total.....	389	229	129	32

NOTE.—Three hundred and eighty-nine trials by jury were held, in which cases 390 verdicts appear to have been rendered, this being due to the fact that in a case heard in the district court of Aguadilla in which there were two defendants the jury acquitted one and convicted the other.

Cases of homicide decided in the district courts of the island during the fiscal year 1910.

District court of—	Cases of homicide decided during fiscal year 1910.	Con-victed.	Ac-quitted.	Murder.				Manslaughter.			
				In the first degree.		In the second degree.		Voluntary.		Involuntary.	
				Con-victed.	Ac-quitted.	Con-victed.	Ac-quitted.	Con-victed.	Ac-quitted.	Con-victed.	Ac-quitted.
San Juan...	15	12	3	1	1	.....	.....	8	2	3	.....
Ponce.....	9	4	5	1	.....	1	.....	2	4	.....	1
Mayaguez...	13	10	3	6	.....	4	.....	.....	.....	.....	3
Arecibo.....	7	3	4	.....	1	1	1	.....	2	2	.....
Aguadilla...	5	3	2	.....	.....	.....	1	3	.....	.....	1
Guayama...	12	9	3	1	1	2	.....	6	.....	.....	2
Humacao...	14	9	5	.....	1	.....	.....	6	1	3	3
Total...	75	50	25	9	4	8	2	25	9	8	10

Municipal courts.

CRIMINAL MATTERS.

Municipal court of—	Cases pending July 1, 1909.	Cases instituted during fiscal year 1910.	Cases decided during fiscal year 1910.	Cases pending July 1, 1910.	Con-victions.	Ac-quittals.	Appeals.
Arecibo.....	3	1,312	1,310	5	976	309	14
Aguadilla.....	52	936	959	29	523	371	14
Añasco.....	48	562	564	46	341	161	2
Adjuntas.....	15	656	642	29	393	215	14
Bayamon.....	34	1,601	1,611	24	1,027	437	157
Barros.....	26	316	312	30	164	75	6
Carolina.....	28	811	839	.....	490	327	32
Cabo Rojo.....	9	910	858	.....	503	296	5
Coamo.....	67	733	729	51	456	198	15
Cayey.....	122	1,032	1,083	71	638	349	18
Caguas.....	55	1,229	1,223	61	687	368	7
Fajardo.....	71	834	854	51	433	308	4
Guayama.....	82	1,488	1,476	94	1,016	355	38
Humacao.....	17	743	742	18	520	156	4
Lares.....	57	622	664	15	300	275	9
Mayaguez.....	112	1,499	1,486	125	930	396	41
Manatí.....	28	1,173	1,132	69	691	350	20
Ponce.....	693	2,115	2,808	.....	1,457	773	50
San Juan.....	21	2,149	2,128	42	1,448	633	22
San German.....	21	730	729	22	478	135	21
San Lorenzo.....	52	892	862	82	572	254	13
San Sebastian.....	7	581	582	6	325	195	.....
Salinas.....	83	695	763	15	470	186	15
Utua.....	66	873	886	53	499	275	4
Vega Baja.....	31	549	549	31	318	195	4
Vieques.....	4	469	442	31	322	90	16
Yauco.....	179	1,307	1,319	167	703	299	30
Yabucoa.....	64	643	643	64	427	151	3
Total.....	2,047	27,460	28,195	1,312	17,107	8,132	578

Municipal courts—Continued.

CIVIL MATTERS.

Municipal court of—	Cases pending July 1, 1909.	Cases instituted during fiscal year 1910.	Cases decided during fiscal year 1910.	Cases pending July 1, 1910.	Appeals.	Dismissed.
Arecibo.....	126	93	41	157	1	21
Aguadilla.....	98	115	43	105	6	65
Añasco.....	4	45	22	7	3	20
Adjuntas.....	3	20	6	7	-----	10
Bayamon.....	347	179	100	343	11	83
Barros.....	4	13	10	5	1	2
Carolina.....	14	66	30	22	4	28
Cabo Rojo.....	16	122	80	16	12	42
Coamo.....	52	69	43	69	6	9
Cayey.....	41	84	68	38	7	19
Caguas.....	111	208	143	146	6	30
Fajardo.....	51	156	103	101	1	3
Guayama.....	33	152	84	62	4	39
Humacao.....	109	162	69	188	2	14
Lares.....	13	73	44	21	3	21
Mayaguez.....	38	258	183	66	31	47
Manatí.....	93	130	59	134	4	30
Ponce.....	128	214	93	53	14	196
San Juan.....	41	625	485	102	48	79
San German.....	21	178	105	49	1	45
San Lorenzo.....	122	115	69	159	4	9
San Sebastián.....	4	52	40	1	-----	15
Salinas.....	9	18	13	10	-----	4
Utua.....	76	105	74	62	2	45
Vega Baja.....	17	5	4	16	1	2
Vieques.....	-----	6	-----	4	-----	2
Yauco.....	27	49	28	44	1	4
Yabucoa.....	56	84	59	64	1	12
Total.....	1,654	3,396	2,098	2,051	174	901

APPENDIX VI.

REPORT OF THE DIRECTOR OF HEALTH, CHARITIES, AND CORRECTION.

OFFICE OF THE DIRECTOR,
San Juan, P. R., July 1, 1910.

SIR: I have the honor to submit my annual report covering the fiscal year 1910, and comprising work done, changes and recommendations made, receipt of funds, changes occurring among the inmates of the several institutions, and other statistics, together with such suggestions as are deemed wise and should tend to promote the efficient discharge of the duties and the attainment of the purposes of this office.

As the business of the department is divided between three bureaus or administrative branches—the bureau of health, the bureau of charities, and the bureau of prisons—it seems proper to subdivide this report into three sections dealing with these three distinct kinds of work.

BUREAU OF HEALTH.

It would be delusive to pretend that sanitary conditions during the past fiscal year have improved when the enactment of a fundamental law has not been secured and not even the approval of a code of sanitary regulations, to serve as a standard for the guidance of officials to whom the enforcement of sanitation throughout the island is intrusted, has been obtained. It must not be forgot that these regulations should serve as the basis on which judgment rendered by the courts called upon to punish the violators must rest.

In spite of the necessity, recognized years ago, of sanitary legislation for Porto Rico, since it is impossible to conceive that any private or official organization can perform its functions without being governed by some law, statute, or regulation, absolutely nothing practical has been done to provide a law or sanitary code.

The existing sanitary rules and regulations, approved between the years 1902 and 1904, are not generally recognized by the courts on the ground that the law approved in 1904, consolidating into one department the offices of health, charities, and correction, provides that "the regulations drawn up by the director and approved by the superior board of health must be submitted to the approval of the Executive Council."

About three years ago 28 regulations, carefully prepared by the director of health, were submitted to the consideration of the Executive Council. Several meetings were held by the public health commission, which were attended by the members of that body and the director of health, and certain amendments agreed upon, and the regulations were submitted to the attorney-general to pass upon their legal form in order to facilitate their passage through the upper house. So far, however, no action has been obtained.

Nevertheless, our excellent climate, and above all the salubrious action of the sun in tropical countries, seems to guarantee health and sanitize our valleys and mountains by destroying noxious germs; hence, through this potent medium, we enjoy in our island the enviable state of health shown by the statistics, formerly published yearly, but since July, 1909, issued monthly. The data set forth in those reports are amplified in this, and the processes that have been developed during the year, together with a statement of the number of cases, deaths, and their locality, detailed according to age, sex, color, and causes of death.

Notwithstanding the healthful climate that has contributed to the favorable results shown, it has been necessary to guard against the spread of infectious and contagious diseases which have appeared in various localities. Fortunately, in all cases these have been promptly checked, and epidemics whose results might have been disastrous with the limited resources at our command for combating them, thus avoided. This success testifies both to the promptness of the local authorities and to the activity

of the department of health, which, through its officials, has in every instance endeavored, as soon as a case became known, to take prompt and proper action. It may be added that the department has always had the support of the Governor in its labors.

There are two points in the demographic statistical report for the past fiscal year that command attention: First, the number of cases of transmissible diseases reported, with an exact diagnosis of certain maladies such as typhoid fever, tuberculosis, glanders, leprosy, and others, obtained by the persistent demand of this office on physicians and health officers to report every case of suspect or confirmed disease; and, secondly, the efficient aid rendered by the tropical and transmissible diseases service, whose bacteriological laboratory rendered service in verifying the diagnoses of diseases reported, and the assistance given by the pathologists attached to that service.

Nevertheless, malarial fever stands fifth in order among the important causes of death reported, and it does not seem probable that the malarial germ is solely responsible for such a number of deaths. This deduction is based on the fact that the morbidity produced by the presence of malaria does not justify such a high death rate, and it would seem more reasonable to classify many of these cases under the head of indefinitely defined intestinal fevers or as types belonging to the colon group, and this circumstance leads to the belief that there must be an error in the diagnoses.

On the other hand, typhoid fever takes the nineteenth place among the death-producing causes, and in localities where, after investigation, the diagnosis of cases has been confirmed, it is a source of constant alarm.

It would be desirable for physicians throughout the island to employ laboratory methods of investigation in the diagnoses of suspected cases of malaria, above all when the fever is not amenable to quinic treatment, so as to avoid in future the appearance in the statistics of such a suspicious figure as that of 1,777 deaths from malaria, as reported for the past fiscal year.

The next point worthy of notice is the enormous death rate resulting from tuberculosis. This disease is first in importance among the death-producing causes in Porto Rico. From tuberculosis in its various forms 2,804 deaths occurring in a year among a population a little over a million, an average of 21.05 per 10,000, is decidedly alarming; very much so in a country whose climatic conditions make outdoor life under the beneficent rays of the sun necessary.

I have in previous reports repeatedly called attention to the large death rate among children under 10 years of age, primordially due, beyond doubt, to improper nourishment resulting from the very inferior quality of milk on which they are fed. In spite of the efforts of sanitary officials in prosecuting milk adulterators, the fraud continues, culprits often escaping justice either through defects in the law or by means of subterfuge, and it has thus far been impossible to put a stop to the nefarious traffic in adulterated milk.

Glanders has caused the death of six persons during the past year, the contamination continuing to exist in stables and among animals despite the constant vigilance to which they are subject and notwithstanding that 192 glandered beasts were killed during the year. This tends to show that the law for the prevention of the disease is not sufficiently effective and demonstrates the need of fresh legislation in accord with the recommendations made by the director of health in his last two reports.

Leprosy has also added its contingent to the list of diseases, two persons being officially declared lepers by the superior board of health during the year and sent to the leper colony.

Insufficient funds to cover the needs of the service is another factor with which the department of health has to contend.

The appropriation for traveling expenses of inspectors was small, so limited, in fact, that during preceding years the allotment was exhausted during the first half year. During the past year, in order to avoid this occurrence and the necessity of requesting additional grants to cover a deficiency, the chiefs of bureaus were requested to exercise the greatest economy and the tours of inspectors were limited to the most pressing demands of the service, such as veterinary inspections in cases of glanders and other diseases of contagious nature, plumbing inspection, food inspection in response to some complaint or prosecution, and to general inspection trips of the medical inspectors in cases of pressing importance only, especially when cases of infectious diseases were reported.

The lack of funds on one hand and the oft-stated need of a sanitary engineer have prevented the bureau of health from dealing with two of the most important problems demanding the urgent attention of the authorities throughout the island—the water supply and the sanitary drainage of towns.

All water used for drinking purposes throughout the island may be considered contaminated. The causes of contamination are numerous; for example, the widely scattered population in rural districts; the construction of dwellings near the banks of rivers and their affluents; detritus and feces either directly dumped or washed into streams; the washing of clothing and animals, healthy and diseased indiscriminately, in rivers or on their banks; the offal from sugar factories, distilleries, and other industrial establishments dumped into streams with absolute disregard of the repeated complaints of neighbors and authorities, and with the greatest unconcern for the pollution of the watercourses and the consequent peril to public health.

For the better protection of the water supply, every town should be provided with a modern sanitary sewerage system to shield the population from the dangers of sewer gas and germs that may contaminate the atmosphere, the water, food, and other conductors of pathogenic germs that act directly on the human system.

Generally speaking, the services of the officers directly dependent on the bureau of health and the cooperation of municipal inspectors throughout the island have been beyond doubt meritorious, especially when it is considered that whatever success achieved has been solely the result of personal effort exercised in persuading people to comply with sanitary regulations that lack sufficient legal force to insure the punishment of violators.

To demonstrate the condition of public works subject to sanitary inspection a statement is hereto appended by means of which the public service in 67 municipalities may be examined and compared, and it is to be observed that 14 municipalities only are provided with aqueducts, and that while several others have had the plans for similar structures approved by the superior board of health and only await the completion of certain formalities to execute them, others await the raising of loans for the purpose. I beg to recommend the granting of aid to municipalities to enable them to carry out the necessary construction of aqueducts for the benefit of public health.

The demographic statistical report has been carefully amplified this year. In it are set forth the number of deaths occurring in each municipality, their principal causes grouped as to age, sex, color, and nationality, and a comparative study can thus be made of the sanitary condition of each locality, its death rate, and the principal causes of morbidity.

The total number of deaths in the island was 24,751, an average of 22.1 per 1,000, based on a population of 1,118,012, given by the census of 1910. There were 37,443 births, a surplus of 12,692 over the number of deaths. Comparison of these figures with those of the previous year shows that there were 662 births less and 2,702 more deaths than during the fiscal year 1909.

A diagram showing the death rate in the island, classified under the 23 principal death-producing causes, is appended to the demographic report and facilitates comparison. A statement of deceased foreigners, classified according to nationality, is likewise hereto attached.

During the year 26,348 persons were successfully vaccinated at an average per capita cost of 15 cents, \$4,135 being expended in the cost and transportation of vaccine lymph, record books, and certificates.

The number of animals slaughtered throughout the island for public consumption was 84,250, as follows: 44,354 cattle, 33,819 hogs, and 6,077 sheep and goats. The total number of animals slaughtered during the previous year was 77,135, which shows an increase of 7,115 for the present year. In addition to this supply a large quantity of refrigerated meats was imported and consumed in the island.

Veterinary inspection has been constant, and action has been taken against all persons seeking to conceal animals suffering from transmissible diseases, the following cases of glanders and mycotic lymphangitis being registered:

	Horses.	Mules.	Glanders.	Mycotic lymphangitis.	Total.
Northern district.....	58	9	65	2	67
Southern district.....	71	1	70	2	72
Total.....	129	10	135	4	139
Killed at the request of their owners or found wandering.....					53
Total.....					192

There were a few cases of anthrax, symptomatic anthrax, and tick or Texas fever among cattle imported from the United States, one case only occurring among native cattle. They were all duly attended by Doctor Allen, veterinary inspector of the bureau of health and representative in Porto Rico of the Bureau of Animal Industry pertaining to the Department of Agriculture at Washington.

Sanitary plumbing work has notably increased and five master plumbers and seven journeymen were licensed to work at the trade. The following inspection work was done by insular plumbing inspectors:

	Northern district.	Southern district.	Total.
Visits of inspection.....	758	548	1,306
Plans of work approved.....	301	154	455
Apparatus installed.....	1,387	748	2,175

The food inspectors in the four districts have rendered service worthy of commendation not only with respect to the inspection of food stuff, to determine its quality and condition, but also in the campaign during the past year against false branding and labeling of goods. Large quantities of supplies heretofore misbranded were analyzed and their manufacturers or packers compelled to label packages with the true name or description of the article placed on the public market. Goods labeled to make them appear as coming from abroad were caused to be relabeled in accordance with the law in force since 1905 but never till now strictly enforced, either through complacency or lack of attention to its provisions. Merchants and traders were ignorant of the existence of these regulations, and it was necessary to distribute a large number of copies to applicants. Diagrams prepared by the food inspectors of San Juan, Mayaguez, Ponce, and Humacao, hereto attached, clearly set forth the results of their labors.

The two health inspectors whose duties are confined to the municipality of San Juan have been constant in their work, aiding the food inspectors in the investigation of milk adulteration in addition to the inspection of residences, tenement houses, shops, milk and meat stalls, barrooms, cook-shops, restaurants, and other establishments.

A summary of the vital statistics has been published monthly, copies being distributed to the authorities throughout the island and others sent abroad to institutions that maintain official relations with us and exchange reports.

The chemical laboratory report is a work specially prepared by Director Rafael del Valle Sárraga B. Sc. and is forwarded separately.

I desire in conclusion to make a special recommendation. Permit me again to invite your attention to the oft-repeated necessity of acquiring the services of a sanitary engineer to form part of our technical staff. His services are indispensable in many sanitary problems in Porto Rico pending solution, most especially the drainage and desiccation of marshes surrounding the island imperiling public health as breeding places for mosquitoes. This is a sanitary work that will not only convert barren waste lands into rich productive areas suitable for cultivation but, if sanitated, will remove the seat of disease-producing germs that are transported by mosquitoes.

The creation of this technical position has repeatedly been requested in previous reports, but we have never been able to secure this important reform.

CHEMICAL AND BACTERIOLOGICAL LABORATORY.

The number of samples analyzed has decreased, owing to the vacancy, for a period of six months, of the position of assistant chemist.

Tables Nos. 1 and 2, immediately following, refer to the chemical and bacteriological examinations which have been performed for all the branches of the insular and the federal administrations and for most of the municipalities of the island.

TABLE NO. 1.—*Résumé of the work performed in the chemical and bacteriological laboratory during the fiscal year of 1909-10.*

Samples.	Total.	Good.	Inferior.	Adulterated.	Bad.	Non-classified.	Negative.	Positive.	Suspicious.
Cow's milk.....	360	178	83	77	1	21			
Condensed milk.....	6	5			1				
Evaporated milk.....	2	2							
Butter.....	3	2	1						
Cheese.....	21	4	2		15				
Flour.....	69	30	2		37				
"Macaroni".....	5	1		4					
Bread.....	9	7	1		1				
Corn meal.....	1	1							
Rice.....	2	1	1						
Spanish pea.....	1		1						
Lard.....	3	2	1						
Almond oil.....	2			2					
Corn oil.....	1	1							
Bay oil.....	7		1			6			
Olive oil.....	1	1							
Rum.....	7	4				3			
"Grape rum".....	1					1			
Bay rum.....	1				1	1			
White rum.....	1								
Cognac.....	1					1			
Gin.....	1					1			
Muscatel.....	2					2			
"Anis".....	2	2							
Wine.....	2			1		1			
Stout.....	2					2			
Malt extract.....	3					3			
Denaturing agents.....	41	3				38			
Alcohol.....	2					2			
Alcoholic beverages.....	2					2			
Cordials.....	2					2			
Orange bitter.....	1					1			
Prune juice.....	1					1			
Molasses.....	1					1			
Meat.....	1	1							
Pigs' feet.....	2				2				
Codfish.....	12				12				
"Pimenton".....	1	1							
Salmon.....	2	2							
Fish.....	2				2				
Herring.....	1				1				
Indigo.....	1					1			
Vinegar.....	1	1							
Paints.....	1					1			
Water.....	41	2			36	1			2
Medicines.....	3	1				2			
Poisonous substances.....	7								
Viscera.....	2					1	1		7
Clothes.....	1					1			
Human tissue.....	2						1	1	
Horse blood.....	1						1		
Urine.....	19					19			
Reagents.....	35					35			
Total.....	701	252	93	84	109	150	3	8	2

TABLE NO. 2.—*Source of sample.*

The treasurer of Porto Rico.....	62
Custom-house.....	4
Director of health, charities, and correction.....	5
Health inspector of San Juan.....	114
Food inspector of Ponce.....	80
Food inspector of San Juan.....	234
Food inspector of Mayaguez.....	17
Food inspector of Humacao.....	14
Veterinary inspector of northern district.....	5
Health officer of Barros.....	2
Health officer of Cayey.....	5
Health officer of Humacao.....	8
Health officer of Caguas.....	5
Health officer of Ciales.....	2

Health officer of Lares.....	3
Health officer of Arecibo.....	5
Health officer of Manati.....	1
Health officer of Aguadilla.....	21
Health officer of Guayanilla.....	4
Health officer of San German.....	3
Health officer of Mayaguez.....	10
Health officer of Utuado.....	4
Health officer of Gurabo.....	6
Health officer of Guayama.....	4
District court of San Juan.....	9
District court of Guayama.....	1
District court of Mayaguez.....	1
The Governor of Porto Rico.....	1
Penitentiary.....	1
Insane asylum.....	1
Supervisor of health.....	8
Police office.....	4
Alcalde of Loiza.....	4
Military hospital.....	2
Reform school.....	2
Boys' charity school.....	4
Pauper patients.....	9
Laboratory.....	36
Total.....	701

I wish also to insert in this report, as Table No. 3, an extract of laboratory work performed during past years which I have taken from previous annual reports:

TABLE NO. 3.—*Extract of laboratory work performed.*

Fiscal year.	Number of samples.	Fines imposed.
1900-1901	369	.....
1901-1902	591	.....
1902-1903	520	\$728
1903-1904	501	522
1904-1905	510	395
1905-1906	598	825
1906-1907	1,068	1,197
1907-1908	1,358	2,693
1908-1909	1,091	1,945
1909-1910	701	.....

This is, in scope, an insular laboratory, although its appropriation, staff, and salaries of experts do not correspond with the importance of the work.

The examinations that are made for the treasury department of Porto Rico require the services of one man to do such work as standardizing alcohol, benzine, piridine, and other substances in use to denature alcohol, and to make qualitative and quantitative analyses of ethyl alcohol in various samples. The routine work done for the health and food inspectors, which if not promptly performed might greatly injure commerce and industry, also requires the attention of one man. I may mention in this connection the seizure of bread, flour, canned foods, codfish, meat, fish, etc. This technical work, as may be inferred from what has been stated, requires the constant attention of a staff, although an expert would not be exclusively assigned to each special class of work. I have not yet mentioned the chemico-legal and the biological examinations that we make for the department of justice (that is, for the seven district courts of this island), the importance and responsibilities of which need not be further referred to in this report. There remains also to be mentioned the work that is done for the following officials and institutions: Health officers and alcaldes, collector of customs, institutions under the supervision of the office of health, charities, and corrections (boys' and girls' charity schools, penitentiary, and insane asylum), and the police department. It must not be forgotten that to carry out such investigations a large quantity of reagents must be prepared and standardized, a work that consumes time and labor. The increase,

therefore, of this laboratory staff for the coming year is more than a question of organization and order; it is a great need for the benefit of the public service.

The director of the laboratory recommends the following measures, whose importance seems to me to increase with the traffic in cow's milk. A law should be passed—First, to compel vendors to keep cow's milk from the time it leaves the udder until it is consumed at a temperature not to exceed 10° C., and if the temperature is found above this limit inspectors should be authorized to condemn it as injurious. Second, to control the germ contents of cow's milk sold for public consumption. A regulation limiting the number of bacteria (saprophytes) admissible in a cubic centimeter of milk will, no doubt, constitute the wisest sanitary measure ever adopted in Porto Rico, as residents of a hot climate need the enforcement of these regulations more than those of temperate countries, such as France, England, the United States, and others, where, at the end of each year, hygienists compare their statistics and proudly exclaim: "We have saved the lives of so many hundreds of aged, children, invalids, and convalescents." Third, to compel bakers to provide themselves with proper machinery for kneading wheaten flour. The kneading of flour with the hands is improper and insanitary, because, when so prepared, the bread is repulsive to the consumer. The bread that is exposed for sale generally is not well cooked and therefore heavy, instead of being light and spongy. The largest loaves are generally in this condition because they take a longer time to bake. I have observed, by using a maximum thermometer placed within these larger loaves before they were put into the oven, that this temperature never exceeded 65° C. The bread so prepared is, therefore, very hard to digest.

It will be well to appropriate money every year for the purchase of reference books and scientific journals for the use of the laboratories. Their library is very poor. Libraries are undoubtedly the basis of intelligent work in modern scientific institutions. Reference books and journals on technical matters are being published every day; some of these works enlarged to such an extent as to justify their acquisition, many of these later additions being much more important than previous ones because they contain technical matters of recent origin which afford information not to be found in other works unless scattered through numerous journals.

The following appropriations for the laboratory have been recommended for the coming year:

Purchase of apparatus.....	\$800
Gasoline.....	100
Ice, telephone, etc.....	200
Purchase of samples for food and drug inspection, apparatus for the work of inspectors, etc.....	200
Repairs and incidental expenses.....	500
Books and journals.....	200
Printing of pamphlets for the publication of scientific work, research and routine work of this laboratory.....	500
Salaries:	
Director of the laboratory.....	2,000
3 assistant chemists, at \$1,500 each.....	4,500
1 assistant bacteriologist.....	1,500
1 laboratory assistant and clerk.....	900
1 janitor.....	360
	<hr/>
	11,760

The requirements to qualify applicants for the position of assistant chemist, as set forth in the rules and regulations of the civil service commission, paragraph 105, page 20 of the pamphlet, "Information for Applicants to Appointment in the Civil Service," should be changed, as such requirements are of a much lower standard than those exacted by the United States. There is an error in the same paragraph which should be amended as follows: Where it reads "Systematic course in chemistry" there should be added in parentheses the following: "(Embracing all subjects that, in the judgment of the director of the laboratory, may be necessary to perform chemical work similar to that performed in the laboratory, the course to embrace three years of practical laboratory work in said subjects)." The paragraph "A diploma obtained after pursuing a course of three years in chemistry in any college or university shall be accepted instead of the practical work" should be stricken out, because a systematic course in chemistry embracing practical laboratory work means graduation from any college or university to obtain a diploma. There exists the routine chemist, but government laboratories should not accept technical men of this sort to fill such responsible positions.

The custom-house depends upon laboratory work at times in applying its tariff. On the results of laboratory investigations often depend the good name, liberty, or life of an accused person. A part of the internal-revenue income is derived from our technical information. The office of health and many other offices and corporations are additional examples that may be mentioned in support of the above argument.

TROPICAL AND TRANSMISSIBLE DISEASES SERVICE.

This service was organized in accordance with the provisions of "An act to promote the study and prevention of tropical and transmissible diseases and to continue the work of suppression of uncinariasis," approved March 16, 1910, and during the fiscal year had in operation the central office with a laboratory and seven departmental branch offices under the direction of the pathologists stationed at Aguadilla, Guayama, Humacao, Mayaguez, Ponce, Arecibo, and San Juan.

The investigation of tropical and transmissible diseases was placed under these pathologists, who were expected to make analyses requested by physicians for the purpose of arriving at exact diagnoses.

These officers had also under their supervision the anemia dispensaries operated in the towns of their districts.

Although the bacteriological laboratory of this service was installed with some difficulty on the premises assigned to it, and was furthermore unable to extend its field owing to an insufficient appropriation, its work was nevertheless most efficient, and many important analyses that could not be made in the offices of the pathologists were done here.

The number of analyses during the year was 187, the most part being bacteriological in cases of glands, water analyses, and serum reactions to determine the presence of various diseases.

The pathologists analyzed in their laboratories 1,201 samples forwarded by physicians. Work done for patients attending the dispensaries is not included in the foregoing number.

The number of anemia dispensaries, including those under the control of pathologists, was 55, and the total number of patients attending them 39,545.^a

Out of this number of patients, 37,880 were classified in 49 dispensaries according to the forms used in past years, as follows:^b

	Number.	Percent- age.
As to color:		
White.....	29,809	78.69
Colored.....	8,071	21.31
As to sex:		
Male.....	20,477	54.06
Female.....	17,403	45.94
As to age:		
Less than 10 years.....	4,877	12.87
From 10 to 20 years.....	14,833	39.16
From 21 to 30 years.....	9,461	24.98
From 31 to 40 years.....	4,845	12.79
From 41 to 50 years.....	2,447	6.46
From 51 to 60 years.....	1,044	2.76
More than 60 years.....	373	.98
As to clinical form of the disease:		
Light.....	7,751	20.46
Medium.....	16,539	43.66
Intense.....	11,537	30.46
Very intense.....	2,053	5.42
As to results of treatment:		
Cured and practically cured.....	19,923	52.59
Improved.....	6,966	18.39
Under treatment.....	10,944	28.89
Died.....	47	.13

Nine thousand eight hundred and sixty-two patients who were attending the dispensaries at the close of the past fiscal year also received treatment during this year. The grand total, therefore, of patients attended at the several dispensaries amounts to 49,407 persons.^c

^a See Table No. 1.

^b See Table No. 2.

^c See Table No. 3.

The bureau of tropical and transmissible diseases service had also under its charge the tuberculosis dispensaries created in accordance with the "Act to authorize the director of health, charities, and corrections to contract for the care of tuberculous patients in the hospital and sanitoriums of the Anti-Tuberculosis League, and for other purposes," approved March 11, 1910.

These dispensaries were located in the offices of the pathologists, and patients who attended them not only received medicines but also pocket cuspidors and spit cups and disinfectants to be used on their clothing and furniture.

A nurse was appointed for each dispensary to watch over the patients who were under treatment. Her duties were similar to those of a sanitary policeman on duty on the premises of patients who attended the dispensary, and wherever she knew of the existence of a confirmed case.

The work carried on by these dispensaries may be classified as follows: Patients who attended dispensaries, 750; tuberculous, 384; non-tuberculous, 366.

The dispensary that had the greatest attendance of patients was that of Ponce, where 295 persons were examined and 160 of whom were found to be suffering from tuberculosis.

The central office of tropical and transmissible diseases service had also under its supervision the record of patients sent to the sanitoriums of the Anti-Tuberculosis League and supported by the people of Porto Rico under the provisions of the above-mentioned act.

There were 146 admissions to the sanatorium during the year, giving a total of 14,262 rations. Following is a statement of the results from treatment at the sanatorium:

Cured or practically cured	7
Improved	34
In same condition as at time of admission	31
In worse condition than at time of admission	1
Deaths	31
Patients June 30, 1910	42
Total.....	146

Most of these patients entered the sanatorium in a deplorable condition, due to the advanced stage of the disease.

Consequently, the percentage of deaths registered this year must necessarily be high.

The expense of transporting patients to and from their residences was paid out of the appropriation provided by law.

The bureau of tropical and transmissible diseases forwarded, with the approval of the commissioner of education, charts to the schools, explaining concisely and clearly what is uncinariasis, its causes and effects, how to prevent it, and what is tuberculosis, its causes and effects, and how to prevent it. Booklets were also distributed explaining what was uncinariasis, or tropical anemia, and the means to avoid it.

The following disbursements from the appropriations pertaining to this office have been made:

	Appropriation.	Paid.	Balance.
Tropical and transmissible diseases service.....	\$36,000	\$30,742.47	\$5,257.53
Tuberculosis dispensaries.....	9,000	3,651.34	5,348.66
Hospital and sanatorium for tuberculous patients.....	13,800	12,943.46	856.54

Medicines and other effects purchased by this bureau before the close of the fiscal year are to be paid out of these balances, as follows:

Tropical and transmissible diseases service.....	\$4,900
Tuberculosis dispensaries	2,000

These are approximate and not exact estimates.

The allotment of better quarters for this bureau and its laboratory is expected, as their present location is not suited for the purpose.

BUREAU OF CHARITIES.

INSANE ASYLUM.

Since my last report no new work of construction has been performed in this asylum. A few repairs only and the painting of the interior with colors suitable to an establishment of this nature are all that has been done. The new principles of phototherapy, the influence of which in the treatment and cure of nervous and mental disorders has been recognized, have been adopted, and I can assert that the results have been generally satisfactory. The change observed in the condition of patients has been notable. They have so behaved as to minimize the use of cells, and the employment of correctional or disciplinary methods has become almost unnecessary.

With respect to the sanitary condition of patients in general, I must state that during the months of August, September, and October last, only, there was a slight epidemic of varioloid, which soon disappeared, yielding to the general vaccination of the inmates. Health conditions during the year, therefore, have been excellent, as demonstrated by the comparative statistics covering the last five years, hereto appended, and the death rate this year has decreased from 17 per cent, at which it stood last year, to 6 per cent, a figure equal to the best showing of any establishment of this class either in Europe or the United States.

The year has fortunately passed without the occurrence of any disagreeable incident, such as violent death, suicide, etc.

In compliance with the recommendations made in last year's report, the Legislature, in its last session, created the position of assistant physician in this establishment, at a salary of \$1,200 per annum, which has been filled by a competent Porto Rican woman doctor, a graduate of Baltimore College. She entered upon the duties of her office on July 1 this year, and her services will undoubtedly be most effective in the women's ward.

We must also express our satisfaction at the attention paid by the Legislature to our request, oft repeated during preceding years, by appropriating \$1,000 for the installation of sanitary warm baths, most useful in the treatment of furious cases, and the allotment of \$2,500 to cover the expense of transporting lunatics to and from the asylum.

With respect to changes occurring among the inmates of this asylum, I must again insist, in conformity with the recommendation of the superintendent, upon the necessity, the urgency of which is proportionate to the needs of the island, of constructing a new building, which, while possessing adequate scientific and hygienic conditions in conformity with the progress made in modern science of alienism, will be of greater capacity and afford accommodation to a larger number of patients, who are always awaiting admission. These are a source of difficulty, afford a disagreeable and vexatious spectacle in various towns of the island, and give rise to public censure of the administration.

There were no less than 100 applications for admission to the asylum filed during the past fiscal year.

I consider the law for the commitment of dangerous lunatics deficient as far as information concerning patients and their symptoms is concerned. Such data are of the greatest importance for the diagnosis of their mental ailments, and it is to be recommended that the clinical report of the examining physicians be attached to the court record.

In order to form a staff of nurses possessing a sufficient knowledge and experience in the care and treatment of not only mental disorders but other intercurrent diseases also, I am of the opinion that it would be wise to establish in the insane asylum a school for nurses, under a woman as director. The pupils would receive suitable instruction from the three physicians attached to the institution and could graduate from the establishment equipped to be of service to the people in the special care of the demented, and would be excellent nurses in the various sanitary establishments throughout the island.

The receipts from paying patients during the year amounted to \$5,416.50. From this sum repayments to the relatives of boarders discharged from the institution before the expiration of the quarter paid for in advance have not been deducted.

In dealing with this subject I can not but respectfully invite attention to the advisability of increasing the monthly fee paid by boarders, for, if the cost of articles of prime necessity be considered, it is impossible to cover with the fee of \$15 per month the expense of treatment and maintenance of such patients; furthermore, because of the special ailments to which many of them are subject, it is necessary to assign each to the exclusive care of an attendant, whose salary is approximately the amount paid for the board of such patient.

As a last recommendation in behalf of this establishment, I desire to suggest the need of acquiring a modern apparatus of suitable capacity for disinfecting clothing, beds, etc.

BLIND ASYLUM OF PONCE.

The statistics hereto attached clearly show that the daily average of inmates in this institution was 75.

Out of the 163 patients admitted during the year, 117 suffered from curable diseases and 46 were hopeless cases. There were discharged 156, of whom 83 left the institution completely cured, and of the remainder 2 died and 71 were either improved or in the same condition as at time of admission.

The percentage of patients cured, therefore, is 71, and no higher figure has been attained, due to the smallness of the infirmaries. In each infirmary are confined patients from eye diseases and from other intercurrent maladies, and either surgical operations or medicinal treatment must be delayed on account of the lack of a sufficient number of beds.

In order to solve this problem the administration of the asylum, in certain special cases, has converted one of the dormitories into an infirmary; but this is unsuitable for patients who, after surgical operation, are in need of graduated light and temperature and complete rest.

In all my reports I have called attention to this deficiency, and I have recommended the construction of suitable quarters for an infirmary having the best possible conditions for ophthalmological work, where cases may be properly treated, operations performed, and difficulties and delays avoided.

These difficulties and delays are often the cause of patients leaving the institution before they are cured.

I invite attention to the petitions formerly sent to the Legislative Assembly asking for a special appropriation to cover the expenses of transporting patients to and from the asylum, to avoid the charging of such expenses to the appropriation for clothing, bedding, etc. I must also state that one of the most serious obstacles to the management is the troublesome delays of alcaldes both in sending patients to the asylum and their subsequent removal to their homes.

Because of the limited appropriation available, few reforms have been introduced in the establishment, the most important being the installation of an electric motor for pumping water.

LEPER COLONY.

The buildings and dependencies of this institution, which were in a ruinous condition, have finally been repaired. The bureau of public works made some of these improvements, such as repairs to the roofs, gallery, and floors in the men's and women's departments, and others of less importance. This, together with the painting of the buildings, brought about a change for the better, but still insufficient, for the roofs are again leaking, to the serious discomfort of the inmates. Such a state of affairs is due to the fact that the men in charge of the work were withdrawn by the bureau of public works before its completion. The attention of the commissioner of the interior was called to this neglect, as well as to the unsanitary condition of the floors, the ruinous state of the isolation quarters, and the dangerous and deplorable condition in which the pier has been for several years. The manager's residence is almost uninhabitable, the water-closets for the use of inmates and employees are filthy and unfit for use, and the shower baths are in bad working order, the pipes being obstructed.

The allotment for clothing, bedding, and other incidentals is so scanty that it is impossible properly to supply the inmates, who lack most of these indispensable articles, especially toward the close of the fiscal year.

The condition of the inmates is so distressing that it calls for a little more attention, in order that they may be placed in a position to bear their frightful isolation, and they should be afforded the largest possible measure of comfort until the transfer of the colony to another place in the island, as recommended by this office on previous occasions and agreed upon several years ago.

One of the most pressing needs, considering the recommendation made by the visiting physician of the colony, is the immediate change of the cement floors now used for wooden ones, so as to prevent the many cases of illness for which the dampness of the cement floors is responsible. Another improvement which is required is the building of a cistern or water-tank close to the residence of the employees for their exclusive use, thus establishing the necessary separation between them and the patients. At present the manager and other employees have the difficult task of bringing water for drinking purposes from Palo Seco.

The building used by the resident manager as a dwelling is not only much out of repair, but is also unsuitable and inadequate for the purpose. If the necessity for the

residences for the employees to be suitably isolated from the patients is readily admitted, in like manner the construction of a new residence for the practicante will be acknowledged as a useful and necessary addition. By doing so the building now used could be fitted up for the employees and the quarters used by the latter could be converted into a storeroom. The present storeroom is undesirably located, adjoining and in direct communication with the kitchen, which, because of the lack of ventilation, causes the foodstuffs to spoil.

Another of the colony problems which has been found a hard one to solve is the means of communication with San Juan. After several fruitless appeals by this office to the Legislature on which no action was ever taken, it was decided to buy a gasoline launch out of the colony's meager appropriation. This launch rendered good and efficient service for over one and a half years, considering its cost, and the fact that its handling was intrusted to one of the unskilled colony boatmen. An allotment for a salary of an experienced man at \$25 per month was refused. The hull, which was made of thin iron plate, soon wore out, and the craft becoming unseaworthy, it was finally condemned and put out of service, thus again leaving the problem of communication with the island unsolved.

The Governor was advised of the urgent necessity of providing a launch for the colony, not to cost less than \$800, as also the services of a competent person to handle it, but thus far I am not aware of any steps having been taken in the matter. Meanwhile a launch has been contracted for to do the work until other provision is made. The present arrangement is not satisfactory, as it frequently happens that when the launch is needed it is not available. The principal difficulty lies in the insufficiency of the colony's appropriation to cover the expense entailed.

Other troubles and difficulties arise in detriment of the service because of the lack of suitable means of communication. A short time ago there was a hasty call for a physician to attend a dying patient, but the launch could not be had to take him over.

The admission and discharge of patients at this institution during the year have been of little importance. There are now 25 patients, 2 having been admitted and 1 discharged during the fiscal year.

The isolated location of this asylum, the difficulties of communication therewith, its very limited appropriations, and the bad condition of the buildings and apartments which give shelter to the inmates and employees, coupled with the climatic and atmospheric conditions of the place during the greater part of the year, are such as to make it a cheerless abode for the inmates. I am constrained to confess with regret that their treatment is not satisfactory, and your attention is respectfully invited to this fact.

GIRLS' CHARITY SCHOOL.

Many reforms have been introduced in the practical and technical training of the inmates, thus marking a progress that speaks loudly in favor of this institution.

The general condition of health has been good. The number of sick treated was of little importance, not exceeding 30 cases of measles, 29 of gastritis, and 10 of lymphangitis. No deaths occurred during the year.

With regard to education some progress has been made, as a fifth grade was organized and established by the superintendent, Miss Santaella, the curriculum formerly reaching the fourth grade only, and it is proposed further to extend it to the eighth, as there is no reason why these poor girls, especially the studious and intelligent ones who are ambitious and anxious to learn, should be deprived of the same opportunity that is enjoyed by more fortunate outsiders.

The laundry, kitchen, and other domestic work are duties in which the inmates engage by turn to their profit.

The drawn work and embroidery shop, which is one of the most important features of the school, is intrusted to a very competent teacher, who, with hardly any means at her command and whose pupils are chiefly very young children, has succeeded in putting out work that has won the admiration of the many visitors to the school. This branch of the school's work deserves the attention of the department, as 60 little girls are trained in this useful and refined art, which may afford an honest and decent livelihood after leaving the institution.

The straw-weaving shop is also an interesting branch, where 25 girls receive training. They manufacture hats, baskets, and other fancy and useful articles eagerly sought after.

There is a millinery shop in the school, where 32 children find occupation in all sorts of needlework and their progress has been noteworthy.

The repairs to the building were made by the bureau of public works, the allotment of \$4,000 appropriated by the Legislature after the repeated requests of this department having been expended for the purpose. Notwithstanding the fact that much has been accomplished by the thorough painting and extended repairs the building

has received, much still remained to be done when the bureau of public works stopped work, a result accounted for by the length of time the building had been out of repair.

The kitchen is one of the departments still wanting repairs, for it is at present a difficult matter to do any cooking there. There is so much smoke and heat that the employees and inmates, who take turns in the kitchen, perform their duties under the greatest inconvenience and with unquestionable harm to their sight. The department has endeavored to correct this evil by attempting on two or three occasions to repair the smokestack, but the money was spent in vain, and the appearance of the place is so disgusting no matter how much cleaning is done that it is an eyesore to visitors.

The institution has been provided with a good piano, which is used for the daily school exercises and for furnishing entertainment at the various school festivals.

The fitting up of the infirmary and the purchase of school books and a piano were absolutely necessary improvements, for the school lacked many indispensable supplies, and a fairly large sum was invested to raise its standard, which resulted in a deficit at the end of the fiscal year. This was to be expected, not only on account of the smallness of the appropriation, but because it had been reduced to a lower figure than the allotments for previous years.

During the year drawn work and embroidery to the value of \$79 made by the children in the workshop were sold, and there is a stock on hand valued at \$200, which was kept for exhibition at the exposition held during the last of July. This stock will be disposed of immediately and the proceeds placed to the credit of the school's special fund.

BOYS' CHARITY SCHOOL.

The material and hygienic conditions of this institution have greatly improved, and the results of school work have been better and strictly done in accordance with the curriculum of the department of education.

The bureau of public works repaired parts of the building that had been long in bad condition, but numerous improvements are still necessary.

The lavatories, the floor of the galleries, the stables, and the partly constructed coach house are in need of urgent attention, as is also the painting of the rear of the building, whose condition and appearance are not good.

The rate of 14 cents per capita for food for the inmates and employees of this institution is too small in view of the high prices of provisions, as it does not permit furnishing two nutritive meals a day, in addition to a milk-and-coffee breakfast.

The school work covers the sixth grade. Some pupils have studied part of the seventh grade and the cleverest and most diligent will undoubtedly reach the eighth grade. Some pupils left the institution and entered the public schools of the island, doing good work therein and reflecting credit upon this school.

In manual teaching the branches of carpentry, cabinetmaking, plumbing, shoemaking, and tailoring have been open the entire year, and the results of work performed can be better observed by inspecting what has been done in each shop, carpentry and cabinetmaking especially reflecting credit upon this institution.

Five shoemakers, 10 carpenters, 8 plumbers (3 of them holding certificates from the health department), 3 tailors, and 13 musicians have left the institution and are in a position to earn their living.

The health of inmates has been satisfactory, and there have been no deaths during the year. Their ailments have been confined to grippe, erysipelas, gastric fevers, etc., and two cases of varioloid that were duly and successfully quarantined in the proper hospital.

The average number of pupils during the year was 255 and of employees 18.

New pupils to the number of 49 entered the institution, and 44 were discharged.

The work of apprentices of the carpenter shop produced \$26.09, and the proceeds from concerts of the band on Baldorioty square on Sundays and other holidays and elsewhere, at times, amounted to \$422. These amounts were duly paid into the insular treasury.

Pupils studying instrumental music have done splendid work and showed special inclination for this art. This institution may well be proud of its band; and as the instruments have deteriorated they should be replaced by new ones, preferably nickel plated, as the asylum has a balance to the credit of its trust fund in the treasury, and part of this money can be used for that purpose.

It is believed that preference should be given to manual training, and it is therefore requested that blacksmith and locksmith shops be installed at the earliest possible date as a complement to the plumbing outfit, and that a class of drawing, the foundation of these trades, be added.

It would also be a benefit to the pupils to establish a library, a room for which has been prepared.

HOSPITALS AND CHARITABLE INSTITUTIONS IN THE ISLAND.

Under the provisions of section 51 of the political code municipalities and associations in charge of charitable institutions and hospitals must submit an annual report.

This year the most important reports have been compiled in a statistical summary prepared by the supervisor of health and attached hereto, which shows the improvement in affairs pertaining to health and charities.

PRISONS.

BUILDINGS.

The building devoted to the confinement of prisoners in Porto Rico lacks, in general, the required conditions to make good penal institutions. The building for the Arecibo district jail is the only one especially erected for the purpose, the Ponce and Mayaguez jails having been converted from military barracks, the former being a more appropriate building for the purpose than the latter.

The erection of structures for the Aguadilla, Humacao, and Guayama jails is necessary. The building now used in the two former towns are rented from the municipalities and the jail building at Guayama is owned by the people of Porto Rico. A law approved on March 12, 1908, provides for the construction of a jail at Humacao, which is considered to be a most pressing necessity, and the Guayama building should be properly repaired and enlarged.

There is pressing need of a good building for the confinement of penitentiary convicts, as the one in use is absolutely devoid of the proper conditions for the purpose, and owing to its poor construction further changes can not be made.

An act providing for the erection of a penitentiary was passed January 31, 1901, and by the act of March 14, 1907, an appropriation of \$120,000 was made for this purpose.

The erection of a building within the municipality of San Juan for a district jail is greatly needed, and by joint resolution of March 9, 1905, \$100,000 was appropriated to buy from the municipality of San Juan the building at Puerta de Tierra. The transaction was not consummated, however, as the city has disposed of the building to the Porto Rico and American Tobacco Company and the Governor in his message to the Legislative Assembly in 1909 recommended the erection of such a building for San Juan.

The reform school recently erected at Guanajibo has already been occupied by the inmates of the institution, although the building of an infirmary, solitary cells for the correction of inmates, and quarters for the employees is still needed, such additions being now about to be taken up by the commissioner of the interior. It has been a source of great annoyance that the water obtained from a spring well, which is the only source of supply for the institution, has been found to be unfit for drinking purposes, as shown by the analyses made by the chemical laboratory of this department, which has found it to be intermittently polluted. It is proper, therefore, to consider the erection of a cistern to collect the rain water for drinking purposes only.

PENITENTIARY.

The average daily number of prisoners who have attended to the different services in the institution is as follows:

	Number.
School.....	44
Carpenter shop.....	33
Shoemaker shop.....	54
Tailor shop.....	22
Basket-weaving shop.....	4
Barber shop.....	9
Baker shop.....	13
Kitchen.....	8

The value of the work done in the carpenter shop during the fiscal year was \$1,128.52 and in the basket-weaving shop \$125.79.

The tailor shop has made 4,090 suits for prisoners, as well as the bedding outfit for the infirmary, such as sheeting, pillow cases, towels, etc., and the shoemaker shop manufactured 1,819 pairs of shoes.

The prisoners attend school by turn and without neglecting other work enjoy the benefits of a training suited to their ability.

The administration of this institution is seriously embarrassed by the lack of room.

REFORM SCHOOL.

This institution has been progressing ever since it was temporarily established on January 1, 1908, section 16 of an act approved on March 9, 1905, having provided for a provisional reform school until a suitable building could be erected for the permanent establishment of the institution.

It can be considered to have been permanently established at the beginning of the fiscal year 1911, as the inmates were transferred to the new building at barrio Guanajibo at Mayaguez at the end of June.

The necessary plans have already been made for the installation of the woodworking machines, some of which were obtained from the late industrial school at Mayaguez and others by purchase. Plows and other farming implements have also been obtained for the use of the inmates in agricultural training.

The boys are taught to do office work, to handle the typewriting machines, and are trained in military drill with strict discipline. By the uniform worn and practices observed in the institution the inmates are made to resemble college students rather than prisoners.

The trial so far made of this novel institution has been highly successful.

The teaching process requires of the inmates attendance by turn in the school classes besides practice in one or more trades, according to the inmate's ability.

The daily average attendance of inmates was as follows:

	Number.
School.....	52
Shoemaker shop.....	12
Tailor shop.....	16
Carpenter shop.....	14

During the year there have been manufactured 325 suits of clothes and 277 pairs of shoes, as well as all of the inmates' underwear, bedclothes, and the like for the infirmary. The maximum number of inmates was 77 and the minimum 60.

PRISONERS.

The prisoners are well attended to in all the institutions and assigned to work within their respective places of confinement, or, as with most of them, to work on the roads. Exhibit No. 30 shows the large number of convicts which have been furnished by the penal institutions for the public roads. Prisoners are also provided for street cleaning in several municipalities, and many of the insular police posts receive the benefit of their work in a similar way.

In the San Juan jail at Arecibo and in the Mayaguez and Ponce jails special wards have been provided for the confinement of minors, who are taught there reading and writing and arithmetic. Due to lack of space such wards for minors have not been provided in the other jails.

The penitentiary convicts receive more thorough training, as the classes are in charge of a regular school-teacher. They are also given training in carpentering, tailoring, shoemaking, basket weaving, shaving and hair dressing, and cooking, skilled carpenters, shoemakers, and tailors having been obtained as instructors.

Such training can not be properly given in the jails, as most of the prisoners are confined for short terms, from one to six months.

Exhibit No. 4 shows that the average number of prisoners in the penal institutions has gradually decreased since 1905. A similar decrease is shown in the number sick.

STATISTIC TABLES.

Appended hereto are thirty tables submitted by the supervisor of prisons, showing the prisons' administration, prisoners committed and discharged, diseases and deaths, terms of sentence, previous commitments for one or more terms, ages, different classifications of offenses, number of prisoners and offenses by judicial districts and towns, and much other data whereby the study of many of the features relative to criminality in Porto Rico is made possible.

In closing the present report I desire to state that the superintendents of the different services under this department, the director of the bureau of tropical and transmissible diseases, the directors of the laboratories, the chiefs of the health, charitable, and correctional institutions, respectively, and subordinate employees in every branch of the service have performed a praiseworthy and commendable work in connection with their respective duties, for which they deserve the esteem of their superiors.

Very respectfully,

JUAN A. VIAS,

Director of Health, Charities, and Correction.

The GOVERNOR,
San Juan, Porto Rico.

EXHIBITS.

STATEMENT No. 1.—*Statement showing twenty-three principal causes of death and the number per thousand inhabitants during the fiscal year 1910.*

Causes of death.	Total deaths.	Number per 1,000.
Tuberculosis.....	2,408	2.105
Diarrhea and enteritis, under 2 years of age.....	2,125	1.9
Bronchitis and pneumonia.....	2,073	1.805
Infantile diseases.....	2,003	1.709
Malaria.....	1,777	1.508
Diarrhea and enteritis, over 2 years of age.....	1,554	1.31
Anemia.....	1,359	1.201
Old age.....	1,040	.903
Congenital debility.....	781	.605
Heart disease.....	710	.603
Kidney disease.....	661	.509
Pneumonia.....	495	.404
Tetanus.....	483	.403
Meningitis.....	433	.308
External causes.....	415	.307
Measles.....	375	.303
Diseases of the stomach.....	273	.204
Typhoid fever.....	217	.169
Influenza (grippe).....	211	.168
Cancer.....	207	.168
Dysentery.....	151	.103
Diphtheria and croup.....	31	.020
Variceloid.....	12	.010

Population of the Island of Porto Rico, according to the census of 1910, 1,118,012.

STATEMENT No. 2.—*Summary of vital statistics for the fiscal year 1910.*

	Births.	Deaths.	Differ- ences in favor of popula- tion.	Mar- riages.
1909.				
July.....	3,163	1,910	1,253	871
August.....	2,888	1,808	1,080	607
September.....	2,886	1,748	1,138	726
October.....	2,976	1,922	1,054	633
November.....	2,525	1,943	582	492
December.....	3,022	2,106	916	778
1910.				
January.....	2,906	2,198	708	596
February.....	3,025	2,024	1,001	666
March.....	3,258	2,181	1,077	1,080
April.....	3,568	2,324	1,144	920
May.....	3,875	2,362	1,513	1,144
June.....	3,351	2,225	1,126	874
Total.....	37,443	24,751	12,692	9,387

MORTALITY DURING THE PAST TEN YEARS, PER THOUSAND.

Fiscal year:	
1901.....	40.48
1902.....	24.85
1903.....	25.71
1904.....	22.61
1905.....	22.73
1906.....	23.27
1907.....	26.17
1908.....	22.97
1909.....	20.90
1910.....	22.10

MORTALITY FOR THE FISCAL YEAR 1910—BERTILLON CLASSIFICATION.

I. General diseases.....	7,429
II. Diseases of the nervous system and the organs of special sense.....	1,549
III. Diseases of the circulatory system.....	1,097
IV. Diseases of the respiratory system.....	3,021
V. Diseases of the digestive system.....	5,118
VI. Diseases of the genito-urinary system.....	870
VII. The puerperal state.....	407
VIII. Diseases of the skin and cellular tissue.....	62
IX. Diseases of the organs of locomotion.....	79
X. Malformation.....	17
XI. Diseases of early infancy.....	2,900
XII. Old age.....	1,040
XIII. Affections produced by external causes.....	415
XIV. Ill-defined diseases.....	747
Total deaths.....	24,761

STATEMENT NO. 3.—Statement showing the number of deaths among foreigners during the fiscal year 1910.

Spain.....	133
United States.....	15
France.....	2
Corsica (France).....	9
England.....	5
Italy.....	4
Germany.....	6
Portugal.....	1
Austria.....	1
China.....	2
Turkey.....	1
Africa.....	14
Santo Domingo.....	9
Cuba.....	6
Danish West Indies.....	19
British West Indies.....	11
French West Indies.....	11
Venezuela.....	8
Mexico.....	1
Central America.....	1
South America (except Venezuela).....	4
Other foreign countries.....	14
Total.....	277

Changes in the number of inmates of the insane asylum during the fiscal year 1910.

Sex.	Remaining June 30, 1909.	Admitted.	Cured.	Died.	Released but not cured.	Remaining June 30, 1910.
Men.....	144	71	36	13	18	148
Women.....	173	62	25	14	6	190
Total.....	317	133	61	27	24	338

Deaths in the insane asylum during the period 1905-1910.

Years.	Number.	Percent- age.
1905 to 1906.....	402	19
1906 to 1907.....	396	13
1907 to 1908.....	561	12
1908 to 1909.....	530	17
1909 to 1910.....	450	6

Mental diseases from which the insane of both sexes in the asylum June 30, 1910, are suffering.

Mental diseases.	Men.	Women.	Total.
Alcoholic insanity.....	21	7	28
Dementia precox.....	37	14	51
Periodical insanity.....	13	13	26
Senile insanity.....	2	7	9
M. D. I. mania.....	25	37	62
Circular insanity.....	1	2	3
Lipe mania.....	0	1	1
Monomania.....	0	1	1
Eroto mania.....	0	1	1
Keromania.....	2	1	3
M. D. I. melancholia.....	5	10	15
Kleptomania.....	1	0	1
Dementia.....	6	9	15
Idiots.....	1	2	3
Imbecility.....	3	3	6
Paranoia.....	20	19	39
Epileptic insanity.....	4	13	17
General paralysis.....	2	0	2
Insanity after fever.....	3	3	6
Puerperal insanity.....	0	12	12
Insanity following abortion.....	0	2	2
Insanity from arrested development.....	0	21	21
Hysterical insanity.....	0	5	5
Intermittent insanity.....	0	2	2
Undiagnosed.....	2	5	7
Total.....	148	190	338

Age, color, and marital condition of the inmates of the asylum June 30, 1910.

	Men.	Women.	Total.
AGE.			
From 10 to 20 years.....	8	9	17
From 20 to 30 years.....	52	51	103
From 30 to 40 years.....	49	58	107
From 40 to 50 years.....	29	49	78
From 50 to 60 years.....	5	11	16
From 60 to 70 years.....	2	10	12
From 70 to 80 years.....	3	1	4
From 80 to 90 years.....	0	1	1
Total.....	148	190	338
COLOR.			
White.....	108	119	227
Colored.....	40	71	111
Total.....	148	190	338
MARITAL CONDITION.			
Married.....	98	117	215
Single.....	30	41	71
Widowed.....	1	22	23
Marital condition unknown.....	19	10	29
Total.....	148	190	338

Statement of the management of the penal institutions of Porto Rico, fiscal year 1910.

Expenditures.	Peni- tentiary	San Juan jail.	Arecibo jail.	Aguadilla jail.	Mayaguez jail.	Ponce jail.	Guayama jail.	Humacao jail.	Vieques jail.	Reform school.	Total.
Food.....	\$21,889.18	\$7,765.46	\$4,726.91	\$3,198.72	\$5,388.06	\$7,660.22	\$4,414.26	\$4,685.49	\$4,602.57	\$4,080.31	\$68,411.18
Medicines and surgical supplies.....	649.84	434.06	109.55	163.65	132.12	278.64	109.22	156.91	134.93	112.25	2,281.16
Lighting.....	1,101.35	465.63	190.22	50.50	298.26	325.70	83.00	237.22	153.45	131.37	3,036.70
Rent of buildings.....	5,224.31	169.45	147.50	720.00	251.25	207.00	133.25	147.70	74.25	690.56	7,137.43
Clothing for the penitentiary and all district jails.....	1,975.54										1,975.54
Savings fund for prisoners discharged from the penitentiary.....	1,067.08										1,067.08
Material for manufacturing articles for sale.....	4,317.09	1,102.89	391.50	311.41	518.60	371.26	307.78	491.61	424.36	1,167.18	9,403.08
Incidental expenses.....	16,692.34	7,990.66	5,195.00	3,157.33	6,042.00	6,129.33	4,342.00	5,102.00	3,044.00	6,617.66	64,312.32
Salaries.....	2,014.15		865.68		150.00	200.00					3,229.83
Water.....										1,000.71	1,000.71
Equipment.....										676.85	676.85
Transportation.....											
Total.....	54,930.88	17,928.15	11,626.36	7,693.77	12,780.29	15,172.15	9,389.51	11,540.93	8,433.55	14,476.89	163,972.48
Daily per capita:											
Regular ration.....	.11	.11	.11	.12	.12	.11	.12	.11	.12	.13	.11
Sick ration.....	.14	.14	.14	.15	.15	.14	.15	.15	.15	.15	.14

Average cost per annum for the fiscal year 1910.

Item.	Peni- tentiary.	San Juan jail.	Arecibo jail.	Aguadilla jail.	Mayaguez jail.	Ponce jail.	Guayama jail.	Humacao jail.	Vieques jail.	Reform school.	Average.
Food for each prisoner.....	\$41.30	\$40.45	\$40.40	\$43.82	\$44.16	\$43.77	\$44.59	\$42.99	\$44.26	\$37.47	\$42.91
Medicines for each sick prisoner.....	1.41	5.05	5.76	1.36	.36	2.11	1.54	2.45	3.65	.43	1.40
Clothing for each prisoner.....	9.75	.90	1.26	1.26	2.06	1.18	1.35	1.36	1.86	9.73	4.48
Saving fund each prisoner discharged.....	7.87										7.87
Average annual cost of every prisoner in relation to the total amount expended for maintenance of each penal institution....	105.95	92.49	98.11	104.13	102.70	85.52	93.50	104.53	80.38	203.90	103.00

Average and maximum and minimum number of prisoners.

Item.	Peni- ten- tiary.	San Juan jail.	Are- cibo jail.	Agua- dilla jail.	Maya- guez jail.	Ponce jail.	Gua- yama jail.	Hu- ma- cao jail.	Vie- ques jail.	Re- form school.	Total.
Daily average number of pris- oners, fiscal year:											
1906.....	591	455	52	77	105	290	118	158	.....	.....	1,846
1907.....	668	271	97	61	105	215	130	146	.....	.....	1,693
1908.....	646	237	118	50	137	181	105	127	65	26	1,692
1909.....	559	253	107	67	117	199	104	120	84	44	1,654
1910.....	530	192	117	73	122	175	99	109	104	71	1,592
Daily average number of sick prisoners, fiscal year:											
1906.....	76	24	3	3	11	18	3	20	.....	.....	158
1907.....	73	8	2	1	2	14	4	17	.....	.....	121
1908.....	70	8	5	1	10	17	8	15	2	2	138
1909.....	58	8	3	1	13	16	8	7	3	1	118
1910.....	54	6	3	1	4	15	4	6	4	3	100

Fiscal year 1910:

Maximum average number of prisoners, August, 1909.....	1,727
Minimum average number of prisoners, April, 1910.....	1,395
Maximum number of sick prisoners, August, 1909.....	122
Minimum number of sick prisoners, October, 1909.....	77

Statement showing terms of sentence of prisoners confined in the penal institutions of Porto Rico, on June 30, 1910.

Classification.	Peni- ten- tiary.	San Juan jail.	Ward of the San Juan jail lo- cated in the peni- ten- tiary.	Are- cibo jail.	Agua- dilla jail.	Maya- guez jail.	Ponce jail.	Gua- yama jail.	Hu- ma- cao jail.	Vie- ques jail.	Re- form school.	Total.
Awaiting trial.....	.....	.....	23	21	8	14	22	8	20	.....	.....	116
Sentenced.....	594	90	88	74	47	105	166	92	96	90	76	1,518
Total.....	594	90	111	95	55	119	188	100	116	90	76	1,634
Sentenced to serve until 21 years of age.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	75	76
Up to 6 months.....	3	43	68	54	31	66	112	47	68	11	.....	503
Over 6 months and less than 1 year.....	5	5	16	5	.....	2	39	5	6	18	.....	101
1 year and less than 2.....	78	31	4	10	6	32	9	22	12	22	1	227
2 years and less than 3.....	92	5	.....	4	6	1	3	14	6	1	.....	132
3 years and less than 4.....	53	3	.....	.....	2	.....	1	3	.....	5	.....	67
4 years and less than 5.....	32	1	.....	.....	1	.....	.....	.....	.....	8	.....	42
5 years and less than 6.....	68	1	.....	.....	.....	.....	.....	1	2	1	.....	73
6 years and less than 8.....	60	.....	.....	.....	.....	1	1	.....	1	5	.....	68
8 years and less than 10.....	23	.....	.....	.....	.....	1	1	.....	.....	.....	.....	36
10 years and less than 15.....	79	1	.....	.....	1	2	.....	.....	.....	11	.....	90
15 years and less than 20.....	21	.....	.....	1	.....	.....	.....	.....	.....	7	.....	23
20 years and less than 30.....	29	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	29
30 years and over.....	12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12
Lifetime.....	36	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	36
Condemned to death.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
Total.....	594	90	88	74	47	105	166	92	96	90	76	1,518

Number of commitments of prisoners June 30, 1910.

Item.	Peni- ten- tiary.	San Juan jail.	Are- cibo jail.	Agua- dilla jail.	Maya- guez jail.	Ponce jail.	Gua- yama jail.	Hu- ma- cao jail.	Vie- ques jail.	Re- form school.	Total.
Confined for the—											
First time.....	492	130	49	32	67	98	61	68	43	38	1,078
Second time.....	65	38	15	15	23	58	19	19	32	15	299
Third time.....	21	13	17	3	8	16	10	9	10	11	118
Fourth time.....	12	6	3	1	7	12	3	6	1	5	56
Fifth time.....	3	2	3	2	3	2	3	3	1	5	27
Sixth time.....	1	2	4	1	4	2		2		2	18
Seventh time.....		3			1				1		5
Eighth time.....		3			1		3	2	1		10
Ninth time.....		1		1	1		1	2			6
Tenth time.....		2	4								6
Eleventh time.....		1									1
Twelfth time.....					2			3			5
Thirteenth time.....								1			2
Fourteenth time.....					1				1		3
Fifteenth time.....					1			1			3
Total.....	594	201	95	55	119	188	100	116	90	76	1,634

Number of prisoners June 30, 1910—Age when convicted.

Item.	Peni- ten- tiary.	San Juan jail.	Are- cibo jail.	Agua- dilla jail.	Maya- guez jail.	Ponce jail.	Gua- yama jail.	Hu- ma- cao jail.	Vie- ques jail.	Re- form school.	Total.
Up to 10 years.....					1			1		8	10
11 years and under 16 years.....		11	4	4	7	16	3	4	1	66	116
16 years and under 21 years.....	111	77	26	13	33	40	10	22	14	2	348
21 years and under 25 years.....	204	48	9	14	26	55	31	18	31		436
25 years and under 30 years.....	127	34	24	12	21	39	32	26	20		335
30 years and under 35 years.....	59	13	16	4	13	17	8	13	9		152
35 years and under 40 years.....	41	8	8	4	7	11	7	10	8		104
40 years and under 45 years.....	26	3	2	1	8	5	3	11	3		62
45 years and under 50 years.....	9	4	3		1	4	1	4	2		28
50 years and under 55 years.....	7	2	1	1		1	2	3			17
55 years and under 60 years.....	6	1	1	1			2		2		13
60 years and under 65 years.....	1										1
65 years and under 70 years.....					1			2			3
70 years and under 75 years.....	1		1	1	1		1				5
75 years and under 80 years.....	2							1			3
80 years and upward.....								1			1
Total.....	594	201	95	55	119	188	100	116	90	76	1,634

Nationality of prisoners confined in the penal institutions, June 30, 1910.

Item.	Peni- ten- tiary.	San Juan jail.	Are- cibo jail.	Agua- dilla jail.	Maya- guez jail.	Ponce jail.	Gua- yama jail.	Hu- ma- cao jail.	Vie- ques jail.	Re- form school.	Total.
Natives of Porto Rico.....	589	197	94	54	119	186	100	115	89	76	1,619
Spaniards.....	3	3						1			7
Englishmen.....						1					1
Frenchmen.....	1										1
Danes.....		1									1
Cubans.....			1	1							2
Dominicans.....	1					1			1		3
Total.....	594	201	95	55	119	188	100	116	90	76	1,634

Summary of offenses, June 30, 1910.

	Num- ber.	Ratio per inhabitants.	Percent- age of total number of of- fenses.
Larceny (grand, 342; petit, 130).....	472	1 for each 2,119.....	28.88
Assault and battery.....	254	1 for each 3,937.....	15.53
Burglary.....	234	1 for each 4,273.....	14.32
Murder.....	94	1 for each 10,638.....	5.75
Homicide.....	94	1 for each 10,638.....	5.75
Breach of public peace.....	91	1 for each 10,989.....	5.57
Attempt to kill.....	48	1 for each 20,833.....	2.93
Embezzlement.....	47	1 for each 21,276.....	2.87
Rape.....	37	1 for each 27,027.....	2.26
Mayhem.....	31	1 for each 32,258.....	1.89
Against nature.....	29	1 for each 34,483.....	1.77
False impersonation.....	22	1 for each 45,454.....	1.34
Adultery.....	20	1 for each 50,000.....	1.22
Attempt to rape.....	18	1 for each 55,555.....	1.10
Obscene abuse.....	14	1 for each 71,428.....	.85
Arson.....	11	1 for each 90,909.....	.67
Violation of federal acts.....	11	1 for each 90,909.....	.67
Violation municipal ordinances.....	11	1 for each 90,909.....	.67
Robbery (different classifications).....	10	1 for each 100,000.....	.62
Forgery.....	8	1 for each 125,000.....	.49
Seduction.....	7	1 for each 142,857.....	.44
Perjury.....	6	1 for each 166,667.....	.37
Against public justice.....	5	1 for each 200,000.....	.31
Concealed weapons.....	5	1 for each 200,000.....	.31
Corruption of minors.....	4	1 for each 250,000.....	.25
Malicious injury.....	4	1 for each 250,000.....	.25
Gambling.....	4	1 for each 250,000.....	.25
Misappropriation of public funds.....	3	1 for each 333,333.....	.19
Extortion.....	2	1 for each 500,000.....	.13
Violation internal-revenue laws.....	2	1 for each 500,000.....	.13
Violation of health laws.....	2	1 for each 500,000.....	.13
Counterfeiting.....	2	1 for each 500,000.....	.13
Attempt at burglary.....	2	1 for each 500,000.....	.13
Other offenses.....	30	1 for each 33,333.....	1.83
Total.....	1,634		100.00

Different classification of principal crimes, June 30, 1910.

	Larceny.	Bur- glary.	Robbery.	Assault and bat- tery.	Homi- cide.	Mur- der.	Rape.	Total.
With education.....	98	64	3	78	37	34	13	327
Without education.....	374	170	7	176	57	60	24	868
	472	234	10	254	94	94	37	1,195
Employed on commitment...	223	170	9	125	85	78	35	725
Unemployed.....	249	64	1	129	9	16	2	470
	472	234	10	254	94	94	37	1,195
Used liquor.....	214	99	7	131	56	65	19	591
Did not use liquor.....	258	135	3	123	38	29	18	604
	472	234	10	254	94	94	37	1,195

Number of prisoners employed on the insular highways during the fiscal year 1910.

Month.	Peni- ten- tiary.	San Juan jail.	Arecibo jail.	Agua- dilla jail.	Maya- guez jail.	Ponce jail.	Guaya- ma jail.	Huma- cao jail.	Vieques jail.	Total.
1909.										
July.....	1,033		613		330		367	648	1,159	4,150
August.....	1,420		705	270	410		516	601	1,094	5,016
September.....	1,131	48	756	421	348	182	432	624	1,452	5,394
October.....	1,202	388	574	640	380	487	454	624	1,680	6,429
November.....	1,050	646	637	576	420	324	420	372	1,430	5,875
December.....	900	634	916	497	400	420	326	576	1,188	5,857
1910.										
January.....	956	433	839	420	310	399	334	588	1,082	5,361
February.....	528	442	832	317	390	76	204	456	1,021	4,266
March.....	1,141	468	960	19	394		168	360	334	3,844
April.....	1,360	446	848		390		168	192		3,404
May.....	1,445	423	664		398		288	276	257	3,751
June.....	1,680	550	910		425		332	264	1,068	5,229
	13,846	4,478	9,254	3,160	4,595	1,888	4,009	5,581	11,765	58,576

APPENDIX VII.

REPORT OF THE AUDITOR.

OFFICE OF THE AUDITOR,
San Juan, August 15, 1910.

SIR: I have the honor to submit herewith my annual report for the fiscal year ended June 30, 1910.

I was appointed auditor by the President August 25, 1909, and assumed the duties of the office October 1, 1909. I found the auditor's department with one exception, which will be noted hereafter, well organized and with an efficient personnel. The many improvements made by my predecessor have placed the department far in advance of similar departments in various States of the Union. These improvements have adapted the methods of modern business corporations to governmental accounting and audit. They are:

1. The abolition of the disbursing officer system and a substitution therefor of a system of direct audit before payment.
2. The readjustment of the relations between the auditor's department and all fiscal officers of the insular government whereby they are brought under direct and full control of the central accounting office.
3. The standardization of all the accounting of the various departments of the insular government.
4. The creation of a division of special examiners available at all times for the purpose of examining and auditing the accounts of the various bureaus of the several departments.

ASSET AND LIABILITY SYSTEM OF ACCOUNTING.

In order to complete the reforms inaugurated by my predecessor it will be necessary to substitute for the present "cash book record" system of accounting a system based upon the principle of "asset and liability, and income and expense" accounting.

It is my opinion that this change should not be attempted before July 1, 1911, but that an appropriation should be made by the coming Legislature to enable the auditor to install such a system.

AUDITOR'S AUTHORITY.

I do not consider further legislation necessary to define the power and authority of the auditor. The auditor's authority is, and of necessity must be, complete within its sphere. The right of appeal to the Governor guaranteed by law to a claimant who is not satisfied with the decision of the auditor is a sufficient guarantee of justice to all parties presenting claims for the auditor's consideration.

INDEPENDENT TAX PLANT.

I do not concur in the recommendations of my predecessor that there is necessity for legislation establishing an independent tax plant in the auditor's office. While it is true that the divisions of internal revenue and property tax collection might with propriety be assigned to any department of the insular government, I am of the opinion that the treasury department is the best place for them. It is my opinion that the auditor has full authority to require the treasurer to furnish the auditor's office with duplicates of tax rolls and of all receipts for money received in payment of property and internal-revenue taxes. It is my purpose to enforce this requirement for the fiscal year 1912.

ACCOUNTING DIVISIONS OUTSIDE THE AUDITOR'S OFFICE.

I repeat the recommendation of my predecessor relative to the passage of appropriate laws to authorize the assembling in the auditor's department of the independent accounting divisions now scattered throughout the various departments.

The bureau of municipal finance, now under the control of the treasury department and whose functions at present are not clearly defined, should be divided into two separate bureaus—a bureau of municipal control, which should be under the direct control of the Governor, and a bureau of municipal audits and examinations, which should be incorporated as a part of the division of audits and examinations of the auditor's office.

I further recommend that the division of school-board accounts be abolished and that its work be placed in the hands of the division of audits and examinations of the auditor's office. I urge most strongly that the necessary legislation be obtained so that the system of unified accounts, audits, and single control may be brought to its logical conclusion.

BUDGET MAKING.

While the work of scientific budget making has been considerably advanced in the transactions of the insular government, I think a still further advance could be made. I would urge that the duty of preparing the preliminary budget be assigned to the auditor's office, in which is deposited the data from which the budget is prepared, and that when the preliminary budget is prepared it be transmitted by the auditor to the Governor and by the Governor to the Executive Council with his comments thereon.

In this connection I strongly urge appropriate legislation to vest in the Governor the power to veto individual items in all appropriation bills.

LOANS TO MUNICIPALITIES AND SCHOOL BOARDS.

Upon assuming the position of auditor I found that approximately \$600,000 had been loaned by the insular government to municipalities and school boards under the authority of the act of March 10, 1904. Under that act these loans were made upon nonnegotiable evidences of indebtedness, and once made they locked up in fixed assets a large sum of insular revenues of which the insular government was able to make no use as a credit asset either for its own use or for the purpose of securing additional sums from which to make further loans.

The operation of the act of March 10, 1904, was found to result in serious embarrassment to the insular finances, and in the closing months of 1908 a policy of refusing all applications for loans was adopted. Only \$7,500 were advanced during the fiscal year 1910 as against \$116,300.04 during the fiscal year 1909. This reversal of policy worked a hardship upon many municipalities that required money to make improvements urgently needed. To meet this situation I proposed the following act:

"AN ACT Making provisions for the refund and reissue of evidences of indebtedness representing funds owing to the people of Porto Rico, for the sale, transfer, or pledging thereof; for the creation of a fund for loans to municipalities and other dependencies of the people of Porto Rico, and for other purposes

"Be it enacted by the Legislative Assembly of Porto Rico:

"SECTION 1. That authority is hereby given to the Executive Council of Porto Rico to prescribe rates of interest and forms of contract which shall be uniform so far as practicable, and which shall be charged and used in future loans to municipalities, school boards, and other dependencies of the people of Porto Rico, and in the refunding of loans existing at the date of the approval of this act.

"SEC. 2. That municipalities, school boards, and other dependencies of the people of Porto Rico, now existing or which may hereafter be created, are authorized to enter into new contracts to be substituted for existing contracts evidencing indebtedness of such municipalities, school boards, and other dependencies of the people of Porto Rico, in accordance with the forms and at the rates of interest prescribed for such purpose as hereinbefore provided.

"SEC. 3. That authority is hereby given to the Executive Council of Porto Rico to sell, transfer, assign, pledge, and to hypothecate where permitted by law all existing obligations representing funds owing to the people of Porto Rico from the municipalities, school boards, and other dependencies of the people of Porto Rico, or obligations which may be substituted therefor, and also any and all such obligations hereafter created in accordance with the provisions of law, and the proceeds of such sales, assignments, transfers, pledges, and hypothecations shall constitute a special fund which may be loaned as provided by law to the municipalities, school boards, and other dependencies of the people of Porto Rico, it being the intention of this act to provide for a fund which always shall be at the disposal of the Executive Council for the purpose of making loans to municipalities, school boards, and other dependencies of the people of Porto Rico as the same may now or hereafter be authorized by law: *Provided*, That nothing in this act shall be deemed to authorize any municipality to incur indebt-

edness in excess of seven per centum of the aggregate tax valuation of its property in violation of the act of Congress entitled 'an act temporarily to provide revenues and a civil government for Porto Rico and for other purposes,' approved April 12, 1900.

"SEC. 4. All laws and parts of laws in conflict herewith are hereby repealed."

This act passed the Legislature and was approved on March 9, 1910, and I regard it as most unfortunate that no advantage has as yet been taken of its provisions.

THE ACT OF JULY 15, 1909.

Upon assuming the position of auditor I found that a difference of opinion existed between the then attorney-general of Porto Rico and my predecessor in office regarding the interpretation of the act of July 15, 1909. The opinion of the attorney-general as stated in his letter of July 19, 1909, to the then Governor was as follows:

"It is open to two possible constructions, one being to the effect that Congress intended to reenact last year's appropriations, another to the effect that Congress intended to make one appropriation only, in amount equal to all of the appropriations of last year, constituting one lump sum, to be expended by the treasurer, with the advice of the Governor, for the support of the government. I adopted, after painstaking consideration, the latter construction."

The opinion of my predecessor, as stated in his annual report for 1909, was as follows:

"On first reading the act, and previous to the opinion of the attorney-general, I believed that the intention of Congress was to reappropriate the appropriations contained in the last general appropriation act, namely, 'those passed by the Legislature in 1908,' and I regret that the wording of the act was not such as to make it possible for the attorney-general to take this view."

Fortunately on September 18, 1909, Judge Rodey, of the district court of the United States for Porto Rico, in the case of *Herminio Díaz Navarro and Cayetano Coll y Cuchí v. Regis H. Post, Governor et al.*, rendered an opinion sustaining the contention of the attorney-general, and the embarrassments that would have resulted from any other constructions were avoided. My predecessor, in view of the opinion of the attorney-general, issued a warrant for the sum of \$3,173,295.41, this being the amount of the fiscal year appropriations for the fiscal year 1909. While the question is now purely academic, this amount having proved sufficient to defray the expenses of the insular government for the year 1910, I am of the opinion that the amount transferred to the Governor for allotment legally should have been \$3,806,306.61, the total sum appropriated by the Legislature for 1909, including both fiscal year and no-fiscal-year appropriations.

In passing upon allotments and transfers to be made by the Governor my construction of the act of Congress approved July 15, 1909, has been that he had the same control over the disposition of the unallotted funds, either for allotment or transfer (no fiscal year appropriations as well as fiscal year appropriations), that the Legislature would have had had it made the appropriations from insular revenues. In this connection it should be noted that while the balance to the credit of the unallotted funds at the close of the fiscal year was only \$13,695.39, there were made during the year three emergency allotments and one appropriation which, in the ordinary course, would have been provided for by deficiency appropriations in the Legislature of 1910. These were an allotment of \$95,000 to maintenance and repair of public roads and bridges in the department of the interior for the repairs of damages to roads caused by the storm of November, 1909; an allotment to the bureau of supplies, printing, and transportation of \$70,000, of which \$30,000 was a repayable advance for the purchase of equipment and stock; an allotment of \$15,000 to the insular police board as a fund advance for the purchase of uniforms and to be repaid to the unallotted funds; and an act of the Legislature approved March 8, 1910, authorizing the commissioner of education to pay to teachers of English the amount of deduction made in their annual salaries by the resolution of the Executive Council of July 20, 1909, aggregating \$25,720.37, which in due course would have been retransferred to the unallotted funds on July 1, 1910.

IRRIGATION LAW.

When the bond issue of \$3,000,000 authorized at the special session of the Legislative Assembly in September, 1908, had been disposed of and the repayment of the expenditures from the \$200,000 previously advanced for preliminary work in the irrigation project had been made, a difference arose between the Governor and the attorney-general on the one hand and the treasurer and the auditor—my predecessor—on the other as to the disposition of the premium on the bonds and the interest upon

the amounts of the proceeds of the irrigation bond sale deposited by the treasurer in the various government depositories. This difference arose from a confusion of terms and the failure on the part of the treasurer and auditor to discriminate between the so-called "trust funds" in the hands of the treasurer, the same being not properly "trust funds," but special funds subject to special conditions of disbursement and an actual trust fund created by deed or act for the benefit of certain individuals and of which the insular government was made trustee. The irrigation fund in my opinion is a bona fide trust fund established by deed—the irrigation act—and of which the insular government is trustee and the people of the irrigation districts are the cestui que trust. I therefore felt obliged to reverse the opinion of my predecessor in this matter. At the same time I reformed the system of irrigation accounting under which certain indebtednesses properly chargeable to the irrigation fund had heretofore been charged to insular revenues. Before the close of the fiscal year a complete and final adjustment was made, the accrued interest from the deposits of moneys derived from the sale of insular bonds being transferred to the irrigation fund and all expenses heretofore improperly paid from various appropriations and allotments from insular revenues were repaid. At the present time the accounting of the funds procured from the sale of bonds under the irrigation act, both as to their expenditure and income, is on a sound and legal basis.

OFFICE ADMINISTRATION.

DIVISION OF DISBURSEMENTS AND CLAIMS.

This division is now on a sound working basis, the direct audit system being fully established and its efficiency and economy having been amply demonstrated, the reforms instituted by my predecessor having been carried to completion. Opposition to the direct audit system now is made only by those who have little regard for the lawful and economical expenditure of public funds or those who have no knowledge of modern accounting. The division should have a special digest of the laws relating to the examinations of vouchers and also a digest of decisions of the auditor in order that the work of the division may be done with greater dispatch. I recommend a suitable appropriation for this purpose.

DIVISION OF AUDITS AND EXAMINATIONS.

I found this division properly manned and equipped, on paper only. It was in fact composed of a chief of division who was acting auditor, one actually qualified accountant, and three men without accounting experience in the modern use of the term, who were assigned to various bureaus as clerks. The chief of the division of examiners, Mr. A. F. Lindberg, a thoroughly trained accountant with a degree from the New York University School of Accountancy and with two years experience in a certified public accountant's office, I promoted to the position of assistant auditor. I promoted Mr. J. T. Byrne, also a graduate of the New York School of Accountancy and with several years experience in the office of a firm of certified public accountants, to the position of chief of the division. The clerks nominally assigned to this division I assigned to the divisions where their clerical work was performed. This reduced the working force of the division to one man, its chief.

Notwithstanding the lack of an adequate force, this division audited and examined the accounts of three municipal courts and two captains of the ports. It audited and placed on a sound basis the accounting system of the University of Porto Rico which had fallen into confusion owing to the illness and death of the secretary and treasurer of the university. In addition it devised and prepared the records and forms for a property accounting system for the insular government, and made monthly audits of the accounts of the bureau of supplies, printing, and transportation, and prepared a new system of accounting for that bureau.

In May I secured the services of a trained accountant from the office of Price, Waterhouse & Co., certified public accountants of New York, and in July I shall secure the services of two graduates of the New York University School of Commerce. This will give the division a force of four men technically trained for their duties, with a stenographer who has a sufficient knowledge of accounts to enable him to act as assistant in the making of audits and examinations.

The compensation paid these employees is not adequate to retain permanently in the service men of so high a grade as those composing the division at this time, and I earnestly recommend such increase in their compensation as will render their retention possible.

Secretaries and marshals of insular courts.—The accounting plans put in force by my predecessor included an improved system of accounting for all court officials. While no system of accounting can be an absolute cure for inefficiency or dishonesty, the new system has been found to work well, and the irregularities formerly of common occurrence have been greatly reduced.

The act of the Legislature, approved March 12, 1908, directs the secretaries and marshals of courts to deposit all official moneys in banking institutions. It also empowers the judges of the respective courts to designate the banking institution in which the deposit of official moneys received by secretaries and marshals shall be made, and section 3 thereof empowers the auditor to prescribe the rules and regulations as to the method of making such deposit. I would recommend that the act be so amended as to make noncompliance with the rules and regulations prescribed by the auditor as to the method of making such deposits *prima facie* evidence of embezzlement.

DIVISION OF ACCOUNTS.

The system of accounts now in use in this division is as complete as it is possible to make it until such time as an income and expense, asset and liability system of accounting is adopted. This division is the central accounting authority for the entire Government, yet its chief receives less compensation than the accounting officers of several departments—an anomaly which should in my judgment be removed at the meeting of the next Legislature.

DIVISION OF INTERNAL REVENUE.

The work of this division consists of the accurate checking and audit of the accounts of the various internal-revenue collectors, the financial and receiving clerks of the Treasury Department, etc., and the segregation to their various funds of all the internal revenues and property-tax receipts. In order adequately to perform its proper functions, the same course should be followed in respect to internal-revenue collections as heretofore has been recommended in the case of property taxes.

BUREAU OF SUPPLIES, PRINTING, AND TRANSPORTATION.

In December, by Executive Order No. 7, the bureau of printing and supplies was organized and renamed the bureau of supplies, printing, and transportation and a new purchasing system adopted with a purchasing agent in New York and a special disbursing officer in Washington, D. C. It is too early at this date to pronounce upon the success or failure of the new purchasing system as a whole. Careful attention to the working of the system over a period of four months has led me to the conclusion that the continuance of the position of a special disbursing officer in Washington is not advisable from an auditing standpoint.

I am of the opinion that with a few changes in method of procedure and with the cooperation of the various heads of departments the practice of maintaining a purchasing agent in New York will result in large savings to the insular government and will in other ways prove a successful innovation.

A careful analysis of the operations of the bureau for four months has convinced me that the charges for printing and for automobile services are too low and that in the past both of these branches have been conducted at an actual loss which has been made good by legislative appropriations for salary and equipment. During the next fiscal year this will be impossible, as the bureau will be conducted as a mercantile and manufacturing plant, having for its resources only its stock on hand, its equipment, and the \$10,000 advanced to it by the Legislature as a working capital. A series of cost tables is in preparation, which will, when put in effect, enable the bureau to meet all its expenses and repay the amounts advanced to it by the Legislature and the Governor as previously noted.

PROPERTY ACCOUNTING.

In accordance with the request of the Governor I had prepared regulations for a system of property accounts with all the forms pertaining thereto. These regulations were approved by the Governor on May 24 and were put in effect July 1, 1910.

The system of property accounting outlined is comprehensive and adequate to show the accretions and depletions of governmental property wherever located. At the same time it is simple in its operation and entails a minimum of labor.

THE CHURCH CASES.

On July 1, 1910, the final payment of \$65,601.10 was made to the bishop of the Roman Catholic Church in Porto Rico in accordance with the settlement made between the commission appointed by the federal and insular governments on the one hand and the Roman Catholic Church in Porto Rico on the other, which was confirmed by the Legislature in its special session of September, 1908.

FORECAST OF REVENUES.

To determine in advance what the future revenues of the island will be is impossible, as our revenues are derived from the monthly collection of excise taxes and from customs receipts, which vary with the prosperity of the island. The past year was a very prosperous one and has shown marked increases from all sources of revenue.

During the fiscal year 1910 customs receipts have made a decided gain, amounting to \$75,976.08, or about 9½ per cent, and I estimate fully as large a gain for the coming year.

Internal-revenue receipts increased substantially in the following items: Inheritance, property tax, and excise tax, the total increase amounting to \$147,230.72 over the previous year. This increase should be maintained the coming year.

Miscellaneous receipts heretofore have not been taken into consideration as a revenue producer, but the healthy growth of this class of revenue during the past few years made it a factor to be considered. This increase the past year amounted to \$52,889.36 and will no doubt be equaled the coming year.

The total income the past year from all sources amounted to \$3,744,568.54 as compared with \$3,466,557.73 the previous year, an increase of \$278,010.81. In computing the receipts for 1909 I have deducted therefrom \$82,403.25, the amount taken from trust-fund allotment and placed to insular revenues, which was not an actual receipt.

This shows a marked contrast with the previous year's deficit as reported, \$405,189.94. This should have been \$487,593.19, as there was included in last year's receipts \$82,403.25, transferred from "customs allotment trust fund," but not an actual receipt.

Taking into account the increase in assessable property the past year from \$117,000,000 to approximately \$124,800,000 the gradual increase in all lines of revenue the past year has been normal. I feel that I am safe in estimating the income of the insular government for the year 1911 as \$4,000,000, which will care for the \$3,500,000 appropriated at the last session of the Legislative Assembly, as well as the outstanding no-fiscal-year appropriations, with a fair reserve in the treasury.

OFFICE FORCE.

During the past year many changes have taken place in the personnel of the auditor's office. Mr. Hadley, assistant auditor under my predecessor, resigned in September to take an important and lucrative position in New York. On October 2 I promoted Mr. A. F. Lindberg, chief examiner, to the position of assistant auditor and Mr. J. T. Byrne from the position of examiner to that of chief examiner. In all, eight promotions have been made in the auditor's office during the year, six of which have been native Porto Ricans. Six new employees have entered the office, of whom three are native Porto Ricans.

I wish to express my thanks to the employees of my office for the loyal and efficient support that I have received from them to which is due in a large measure whatever success has been achieved during the year.

Very respectfully,

A. P. SAWYER,
Auditor of Porto Rico.

The GOVERNOR,
San Juan, P. R.

EXHIBIT A.

Condition of the insular treasury at the beginning and close of the fiscal year ended June 30, 1910.

Cash balance at the beginning of business July 1, 1909, distributed in the following depositaries:

In San Juan, P. R.—

American Colonial Bank.....	\$636, 815. 77
Royal Bank of Canada.....	400, 000. 00
First National Bank.....	100, 000. 00
Union Bank of Halifax.....	150, 000. 00
Banco de Puerto Rico.....	100, 000. 00
Banco Territorial y Agrícola.....	25, 000. 00
Crédito y Ahorro Ponceño, Ponce.....	50, 000. 00

Total..... 1, 461, 815. 77

In New York City, N. Y.—

J. and W. Seligman & Co.....	1, 500, 000. 00
National City Bank of New York.....	736, 966. 67

Total..... 3, 698, 782. 44

Total receipts of the treasurer of Porto Rico, for the fiscal year ended

June 30, 1910 (see Exhibit B)..... 5, 395, 967. 33

Total to be accounted for..... 9, 094, 749. 77

Total expenditures of the treasurer of Porto Rico for the fiscal year ended

June 30, 1910 (see Exhibit B)..... 5, 465, 701. 56

Cash balance at the close of business June 30, 1910, distributed in the following depositaries:

In San Juan, P. R.—

American Colonial Bank.....	\$682, 081. 54
Royal Bank of Canada.....	400, 000. 00
First National Bank.....	200, 000. 00
Union Bank of Halifax.....	150, 000. 00
Banco de Puerto Rico.....	100, 000. 00
Banco Territorial y Agrícola.....	15, 000. 00
Crédito y Ahorro Ponceño, Ponce.....	50, 000. 00

Total..... 1, 597, 081. 54

In New York City, N. Y.—

J. and W. Seligman & Co.....	1, 500, 000. 00
National City Bank of New York.....	531, 966. 67

Total..... 3, 629, 048. 21

This cash balance of the insular government is composed as follows:

Insular revenues available for expenditures under authority of legislative appropriations.....	711, 022. 37
Trust funds.....	2, 918, 025. 84

Total as above..... 3, 629, 048. 21

EXHIBIT B.

Receipts and expenditures of the insular government for the fiscal year ended June 30, 1910.

RECEIPTS.

Insular revenues:

Customs (Schedule No. 1).....	\$879,362.43
Internal revenue (Schedule No. 2).....	2,223,472.52
Miscellaneous (Schedule No. 3).....	349,001.46
Repayments by municipalities on account of loans (see Exhibit C).....	93,586.80
Repayments by school boards on account of loans (see Exhibit D).....	43,094.74
Repayments to appropriations (Schedule No. 4).....	149,371.91
Transfers to insular revenues.....	6,678.68

Total insular revenue receipts..... \$3,744,568.54

Trust funds:

Taxes collected for municipalities by the insular gov- ernment (Schedule No. 5).....	1,394,099.50
Miscellaneous (Schedule No. 6).....	257,299.29

Total trust fund receipts..... 1,651,398.79

Total receipts of the insular treasury..... 5,395,967.33

EXPENDITURES.

Insular revenues:

Legislative (Schedule No. 7).....	\$53,484.14
Executive (Schedule No. 8).....	2,883,934.73
Judicial (Schedule No. 9).....	420,834.57
Miscellaneous (Schedule No. 10).....	89,358.72
Loans to municipalities (see Exhibit C).....	39,849.89
Loans to school boards (see Exhibit D).....	29,643.14
Transfers.....	23,102.76
Repayments to appropriations.....	19,440.74

Total insular revenue expenditures..... 3,559,648.69

Trust funds:

Payments to municipalities of taxes collected for them by the insular government (Schedule No. 11).....	1,400,030.94
Road bond fund (Schedule No. 12).....	1,213.75
Miscellaneous (Schedule No. 13).....	497,322.11
Repayments to appropriations.....	238.12
Transfers.....	7,247.95

Total trust fund expenditures..... 1,906,052.87

Total expenditures of the insular treasury..... 5,465,701.56

SCHEDULE NO. 1.—Insular revenue receipts—customs—for the fiscal year ended June 30, 1910, and comparisons with the three previous fiscal years.

	1909-10.	1908-9.	1907-8.	1906-7.
July.....	\$65,000.00	\$70,000.00	\$75,000.00	\$91,608.94
August.....	62,000.00	78,000.00	94,000.00	69,000.00
September.....	60,000.00	52,000.00	65,000.00	108,004.00
October.....	75,000.00	59,000.00	104,000.00	127,000.00
November.....	75,000.00	88,000.00	85,000.00	105,000.00
December.....	85,000.00	70,000.00	96,000.00	110,000.00
January.....	85,000.00	64,000.00	79,000.00	120,000.00
February.....	75,000.00	54,000.00	64,000.00	83,000.00
March.....	75,000.00	70,000.00	73,000.00	98,000.00
April.....	60,000.00	69,690.28	81,000.00	72,203.03
May.....	75,000.00	60,000.00	85,000.00	77,000.00
June.....	87,362.43	68,696.07	78,990.43	77,739.64
Total.....	879,362.43	803,386.35	979,990.43	1,138,555.61

SCHEDULE No. 2.—*Insular revenue receipts—internal revenue—for the fiscal year ended June 30, 1910.*

1909-10.	Inheritance tax.	Property tax.	Excise tax.		Total.
			Tobacco.	Internal revenue.	
July.....	\$2,129.50	\$2,330.34	\$14,721.36	\$188,542.01	\$207,723.21
August.....	1,495.83	34,654.85	13,129.86	126,841.67	176,122.21
September.....	1,670.18	14,292.09	13,237.30	134,687.98	163,887.55
October.....	511.88	5,960.39	14,030.06	176,530.17	197,032.50
November.....	456.51	5,554.83	14,021.54	129,676.31	149,709.19
December.....	4,626.30	4,013.07	16,765.54	153,489.14	178,894.05
January.....	277.38	9,805.90	16,438.00	197,558.29	223,418.15
February.....	771.60	31,309.56	15,776.58	132,016.94	180,536.10
March.....	233.16	8,436.13	17,111.90	152,332.05	178,113.24
April.....	3,940.90	5,594.00	17,130.43	184,430.20	211,095.53
May.....	7,785.10	3,966.41	16,701.61	148,487.95	176,941.07
June.....	1,262.17	1,327.63	16,336.15	161,073.77	179,999.72
Total.....	25,160.51	127,245.20	185,400.33	1,885,666.48	2,223,472.52

SCHEDULE No. 3.—*Insular revenue receipts—miscellaneous—for the fiscal year ended June 30, 1910, and comparison with the previous fiscal year.*

TOLLS COLLECTED BY BUREAU OF INSULAR TELEGRAPH.

	1909-10.	1908-9.
July.....	\$4,743.49	\$3,966.38
August.....	4,635.02	3,342.85
September.....	4,532.14	4,319.47
October.....	4,426.21	4,362.28
November.....	4,977.07	4,062.88
December.....	5,697.51	4,084.57
January.....	5,246.52	4,159.60
February.....	4,981.74	4,431.41
March.....	5,389.08	4,308.57
April.....	5,325.75	4,981.26
May.....	4,976.55	4,836.83
June.....	5,703.51	5,174.93
Total.....	60,634.59	52,031.03

COLLECTIONS BY THE TREASURER.

Month.	Interest on daily bank balances.	Taxes on insurance premiums.	Payments on franchises, taxes, or royalties.	Rentals from government property.	License fees of foreign corporations.	Motor vehicle licenses.
July.....	\$8,087.28	\$7,277.13	\$2,772.09	\$960.17	\$2,375.00	\$158.00
August.....	8,228.64	1,837.80	1,153.15	1,021.67	225.00	153.00
September.....	8,267.81	.....	151.00	1,278.85	100.00	.....
October.....	8,527.94	.....	2,796.22	853.88	125.00	147.00
November.....	8,630.56	.....	82.50	1,226.00	.....	160.00
December.....	8,262.02	.....	100.00	1,738.64	50.00	191.00
January.....	8,383.17	5,919.51	2,919.61	1,124.10	25.00	300.00
February.....	8,191.02	2,300.09	2,450.91	1,118.29	50.00	230.00
March.....	7,652.53	.....	1,251.56	804.85	25.00	286.00
April.....	8,536.48	.....	1,849.81	2,027.60	50.00	302.00
May.....	.....	.....	1,078.38	1,613.74	100.00	153.00
June.....	6,010.61	.....	50.00	1,078.63	2,225.00	403.00
Total.....	88,778.06	17,334.53	16,655.23	14,846.42	5,350.00	2,483.00

SCHEDULE No. 3.—*Insular revenue receipts—miscellaneous—for the fiscal year ended June 30, 1910, and comparison with the previous fiscal year—Continued.*

COLLECTIONS BY THE TREASURER—Continued.

Month.	Annual rents (canons) on mines.	Sales of government property.	Road fines.	Sundries.	Sales of confiscated property.	Total.
July.....	\$369.05	\$140.00	.....	\$11.08	.....	\$22, 149.80
August.....	.....	183.75	.....	10.00	.....	12, 813.01
September.....	170.15	39.25	\$2.00	83.00	.....	10, 092.06
October.....	84.45	53.15	.50	3.00	.....	12, 591.14
November.....	97.29	60.50	3.00	12.00	.....	10, 271.85
December.....	109.44	.....	.....	.....	\$274.80	10, 725.90
January.....	57.60	20.55	2.75	92.27	.....	18, 844.56
February.....	11.52	237.10	.....	.....	.....	14, 588.93
March.....	.....	82.35	.....	14.76	.....	10, 117.05
April.....	60.00	50.00	.....	57.65	.....	12, 933.54
May.....	.....	2.50	.....	.....	.....	2, 947.62
June.....	431.84	7.50	1.25	47.17	.....	10, 255.00
Total.....	1,391.34	876.65	9.50	330.93	274.80	148,330.46

COLLECTIONS BY SECRETARIES AND MARSHALS OF INSULAR COURTS.

	1910.		1909.	
	Fees and fines, secretaries.	Fees, marshals.	Fees and fines, secretaries.	Fees, marshals.
District courts:				
San Juan.....	\$5,801.23	\$558.76	\$5,839.22	\$740.28
Ponce.....	4,253.95	1,033.23	4,403.18	879.80
Mayaguez.....	5,964.56	813.72	4,977.62	966.25
Humacao.....	3,161.26	964.29	2,401.95	512.81
Arecibo.....	2,629.21	690.80	2,458.22	555.21
Guayama.....	1,846.96	335.83	1,843.75	439.45
Aguadilla.....	1,704.65	282.25	1,121.14	447.08
Total.....	25,361.82	4,678.88	23,045.08	4,540.88
Municipal courts:				
San Juan.....	4,255.56	460.56	7,180.86	504.39
Carolina.....	1,335.23	71.90	1,158.80	76.70
Bayamon.....	1,604.58	209.63	1,690.06	152.47
Vega Baja.....	457.46	4.25	242.09	9.40
Arecibo.....	2,455.79	206.40	2,821.46	172.63
Manati.....	1,655.95	273.75	1,928.97	257.59
Utua.....	1,511.88	320.27	1,381.78	325.04
Aguadilla.....	1,321.20	188.37	776.43	224.19
San Sebastian.....	542.70	51.25	368.90	62.91
Lares.....	777.29	143.88	396.30	61.84
Mayaguez.....	2,439.67	477.35	1,606.70	321.51
Añasco.....	634.87	88.01	1,157.23	129.10
Cabo Rojo.....	1,308.21	249.19	1,290.10	160.11
San German.....	2,415.97	442.23	1,516.61	214.51
Ponce.....	2,651.82	257.96	1,834.73	353.54
Yauco.....	1,272.19	228.44	1,170.44	317.96
Adjuntas.....	362.08	35.65	500.44	48.09
Coamo.....	805.09	162.28	659.07	176.80
Barros.....	145.40	36.55	288.09	21.20
Guayama.....	1,951.84	402.68	1,822.58	383.41
Salinas.....	1,069.92	49.95	862.83	96.80
Caye.....	1,247.20	193.44	1,423.45	217.54
Humacao.....	1,109.74	220.57	1,281.60	184.24
Fajardo.....	1,656.66	117.51	1,315.31	59.75
Yabucoa.....	1,189.90	294.09	1,420.55	246.83
Caguas.....	1,877.40	237.48	1,326.37	186.69
San Lorenzo.....	947.25	131.34	1,210.91	114.85
Vieques.....	828.66	57.35	674.16	12.15
Total.....	39,831.51	5,612.33	39,307.42	5,092.24

Total collections by secretaries, district and municipal courts..... \$65, 193.33

Total collections by marshals, district and municipal courts..... 10, 291.21

Total..... 75, 484.54

Collections by marshal, supreme court..... 225.00

Grand total..... 75,709.54

SCHEDULE NO. 3.—*Insular revenue receipts—miscellaneous—for the fiscal year ended June 30, 1910, and comparison with the previous fiscal year—Continued.*

COLLECTIONS OF HARBOR FEES BY CAPTAINS OF THE PORT.

Month.	San Juan.	Ponce.	Mayaguez.	Total.
1909.				
July.....	\$2,426.16	\$345.09	\$206.55	\$2,977.80
August.....	1,819.26	243.40	308.58	2,371.24
September.....	1,693.20	267.53	273.78	2,234.51
October.....	1,755.41	332.32	307.73	2,395.46
November.....	1,791.98	887.30	459.33	3,138.61
December.....	2,323.81	421.04	473.71	3,218.56
1910.				
January.....	2,420.84	368.66	307.50	3,097.00
February.....	2,643.90	361.67	525.21	3,530.78
March.....	3,399.22	822.18	383.54	4,604.94
April.....	2,466.76	442.92	357.73	3,267.41
May.....	3,573.71	465.11	337.34	4,376.16
June.....	2,933.63	291.70	259.79	3,485.12
Total.....	5,711.11	5,248.92	4,200.79	38,697.59

COLLECTIONS BY THE TREASURER OF PORTO RICO.

Month.	Interest on loans to municipalities.	Interest on loans to school boards	Registration of pharmaceutical formula.	Sundries.	Total.
1909.					
July.....	\$1,067.10	\$375.92	.....	\$3.50	\$1,446.52
August.....	781.79	350.64	.....	.....	1,132.43
September.....	1,498.91	481.51	\$25.00	.....	2,005.42
October.....	1,065.52	398.84	.....	.....	1,464.36
November.....	1,070.76	396.94	.....	.....	1,467.70
December.....	1,050.25	392.78	.....	.....	1,443.03
1910.					
January.....	1,035.32	397.95	.....	.....	1,433.27
February.....	1,026.57	387.15	.....	.....	1,413.72
March.....	1,025.10	380.87	.....	.....	1,405.97
April.....	944.05	354.64	.....	.....	1,298.69
May.....	967.83	354.64	.....	1.80	1,324.27
June.....	956.60	355.11	.....	.....	1,311.71
	12,489.80	4,626.99	25.00	5.30	17,147.09

MISCELLANEOUS.

Collections by the clerk of the United States district court, fees and fines:

First quarter.....	\$1,208.88
Second quarter.....	2,094.99
Third quarter.....	1,054.83
Fourth quarter.....	1,092.52
Total.....	5,451.22

Collections by collectors of internal revenue:

Sales of confiscated property.....	164.45
Road fines.....	14.00
Sundries.....	7.50
Annual rents—canons on mines.....	622.85
Total.....	808.80

Boys' Charity School, band receipts.....	552.00
Insular School for Training Nurses, earnings by nurses.....	334.40
Secretary board of dental examiners, examination fees.....	125.00
Secretary board of pharmacy examiners, examination fees.....	192.50
Treasurer board of medical examiners, examination fees.....	449.00
Total.....	1,652.90

RECAPITULATION.

Receiving clerk, bureau of insular telegraph.....	\$60,634.59
Collections by the financial and receiving clerk.....	148,330.46
Collections by secretaries and marshals of insular courts.....	75,709.54
Collections of harbor fees by captains of the port.....	38,697.59
Collections by the treasurer of Porto Rico.....	17,147.09
Transfer from trust fund.....	569.27
Collections by the clerk of the United States district court, fees and fines.....	5,451.22
Collections by collectors of internal revenue.....	808.80
Boys' Charity School, band receipts.....	552.00
Insular School for Training Nurses, earnings by nurses.....	334.40
Secretary board of dental examiners.....	125.00
Secretary board of pharmacy examiners.....	192.50
Treasurer board of medical examiners.....	449.00
Total, miscellaneous receipts.....	349,001.46

SCHEDULE NO. 4.—*Insular revenue receipts, repayments to appropriations, for the fiscal year ended June 30, 1910.*

Repayments made by various officers to appropriations:

Paymaster in the treasury department to various appropriations.....	\$5,509.38
Treasurer of Porto Rico to other appropriations.....	319.28
Commissioner of education to various appropriations.....	539.63
Secretaries, district courts, as special disbursing officers, to various appropriations.....	8,900.00
Marshal, United States district court, as special disbursing officer, to various appropriations.....	184.19
Department of the interior, by special disbursing officer, to various appropriations.....	3,734.26
Department of justice, by special disbursing officer.....	65.68
Secretary board of pharmacy.....	15.00

Total..... \$19,267.42

Repayments of the nature of miscellaneous receipts made by various officers to appropriations:

Secretary of Porto Rico, sales of bureau of printing and supplies to departments.....	107,829.42
Supervisor of charities, pay patients, insane asylum.....	5,416.50
Department of education, common-school equipment, sale of school supplies.....	3,382.21
Secretary-treasurer, University of Porto Rico, sale of stationery.....	38.57
Insular police, sales of uniforms.....	12,416.49
Department of the interior, rent of dredge.....	1,021.30

Total..... 130,104.49

Total repayments..... 149,371.91

SCHEDULE NO. 5.—*Trust-fund receipts—Taxes collected for municipalities by the insular government for the fiscal year ended June 30, 1910.*

MUNICIPAL PROPERTY TAX.

Month.	School tax.	General fund.	School fund.	Road fund.	Total.
1909.					
July.....	\$2,249.18	\$14,075.05	\$5,243.37	\$1,655.11	\$23,222.71
August.....	32,809.62	208,440.38	77,295.63	23,446.76	341,992.39
September.....	13,690.94	85,840.35	31,747.29	9,401.67	140,680.25
October.....	5,571.25	35,975.99	13,337.83	4,037.62	58,922.69
November.....	5,115.01	32,712.22	12,144.82	3,722.31	53,694.36
December.....	3,803.45	24,271.21	9,022.15	2,795.18	39,891.99

SCHEDULE No. 5.—Trust-fund receipts—Taxes collected for municipalities by the insular government for the fiscal year ended June 30, 1910—Continued.

MUNICIPAL PROPERTY TAX—Continued.

Month.	School tax.	General fund.	School fund.	Road fund.	Total.
1910.					
January.....	\$9,236.88	\$58,415.61	\$21,613.53	\$6,425.08	\$95,691.10
February.....	29,732.12	188,674.30	69,864.02	20,917.82	309,188.26
March.....	7,996.10	50,281.87	18,647.13	5,659.30	82,584.40
April.....	5,292.78	33,894.88	12,583.48	3,855.34	55,626.48
May.....	3,717.45	24,057.06	8,896.79	2,633.31	39,304.61
June.....	1,230.13	8,138.64	3,004.25	874.11	13,247.13
Total.....	120,444.91	764,777.56	283,400.29	85,423.61	1,254,046.37

MUNICIPAL BOND REDEMPTION TAX.

Month.	San Juan.	Mayaguez.	Ponce.	Arecibo.	Total.
1909.					
July.....	\$338.07	\$539.45	\$334.08	\$78.46	\$1,290.06
August.....	19,079.10	6,275.25	7,061.54	3,065.35	35,481.24
September.....	11,222.33	2,247.24	2,546.96	1,498.19	17,514.72
October.....	3,415.42	1,999.50	691.78	342.95	6,449.65
November.....	2,430.67	1,427.50	1,083.99	159.89	5,102.05
December.....	1,362.22	860.19	856.93	143.79	3,223.13
1910.					
January.....	7,292.13	4,147.91	1,962.83	574.23	13,977.10
February.....	21,312.95	4,632.03	6,981.57	2,957.57	35,884.12
March.....	4,559.17	897.72	416.53	491.14	6,364.56
April.....	2,537.71	1,625.30	987.01	405.74	5,555.76
May.....	3,164.79	889.29	959.84	137.78	5,151.70
June.....	1,293.24	312.04	346.72	46.20	1,998.20
Total.....	78,007.80	25,853.42	24,229.78	9,901.29	137,992.29

Municipal property tax.....	\$1,254,046.37
Municipal bond redemption tax.....	137,992.29
Special improvement tax Arroyo.....	3.52
Teachers' pension fund.....	2,057.32
Total.....	1,394,099.50

SCHEDULE No. 6.—Trust-fund receipts, miscellaneous, for the fiscal year ended June 30, 1910.

Transfers from insular revenues to trust fund.....	\$6,752.76
Insular bond redemption tax.....	125,358.41
School building fund, repayments.....	6,397.85
University agricultural fund.....	40,587.74
Transfer to the university fund.....	16,350.00
Payments by school boards for school extension in Porto Rico.....	2,862.50
Repayments.....	48.36
Insular police relief fund.....	717.90
Payments by distillery owners toward salaries of treasury agents.....	1,560.00
Special deposit, William C. Lockwood.....	36.00
Special deposit, San Juan-Rio Piedras road.....	4.00
Special deposit, Valenciano River Bridge.....	455.00
Special deposit, Camuy-Hatillo road.....	41.00
Special deposit, J. C. McCormick.....	409.69
Special deposit on account of bond of secretary district court, Mayaguez.....	16.75
Outstanding liabilities.....	2,832.82
Cash bond deposits.....	31,373.00
Sale of articles, Girls' Charity School.....	79.00
Sale of articles, Boys' Charity School.....	45.29
Sale of articles, penitentiary.....	1,114.68
Payments of individuals toward salaries of telegraph operators.....	75.00
Franchise deposits.....	1,176.35
Irrigation fund, repayment, rent, and interest.....	19,005.19
Total.....	257,299.29

SCHEDULE No. 7.—*Insular revenue expenditures—legislative—for the fiscal year ended June 30, 1910, on account of the fiscal years 1910, 1909, and 1908.*

	On account of appropriations for—		Total expenditures, 1910.
	1910.	1908 and 1909.	
Executive Council:			
Salaries.....	\$26,709.43		\$26,709.43
Temporary employees.....	1,262.00		1,262.00
Contingent expenses—			
Incidentals.....	1,121.48	\$87.41	1,208.89
Legislative printing.....	828.20		828.20
Total, Executive Council.....	29,921.11	87.41	30,008.52
House of Delegates:			
Salaries.....	20,086.04	850.00	20,936.04
Temporary employees.....	457.85		457.85
Contingent expenses—			
Incidentals.....	534.54	61.62	596.16
Mileage of members.....	277.50		277.50
Legislative printing.....	1,168.80		1,168.80
Purchase of books for library.....	39.27		39.27
Total House of Delegates.....	22,564.00	911.62	23,475.62
Total legislative expenditures.....	52,485.11	999.03	53,484.14

SCHEDULE No. 8.—*Insular revenue expenditures—executive—for the fiscal year ended June 30, 1910, on account of the fiscal years 1910, 1909, and 1908.*

	On account of appropriations for—		Total expenditures, 1910.
	1910.	1908 and 1909.	
Office of the Governor:			
Salaries.....	\$12,304.44		\$12,304.44
Contingent expenses.....	2,996.65	\$150.81	3,147.46
Total, office of the Governor.....	15,301.09	150.81	15,451.90
Office of the secretary:			
Salaries.....	22,376.14	172.79	22,548.93
Contingent expenses, incidentals.....	2,394.43	152.34	2,546.77
Bureau of printing and supplies—			
Salaries.....	4,599.98		4,599.98
Contingent expenses.....	138,449.84	20,975.66	159,425.50
Automobile transportation.....	9,959.67	665.15	10,624.82
Total, office of the secretary.....	177,780.06	21,965.94	199,746.00
Office of the attorney-general:			
Salaries.....	27,133.31	40.00	27,173.31
Contingent expenses.....	1,834.33	134.31	1,968.64
Expenses of the suit against the bond of the Vandergrift Construction Co.....	1,365.97		1,365.97
Total, office of the attorney-general.....	30,333.61	174.31	30,507.92
Office of the treasurer:			
Salaries, office of the treasurer.....	105,485.64	97.22	105,582.86
Salaries, collector of internal revenue.....	64,521.15	2.50	64,523.65
Contingent expenses—			
Incidentals.....	7,849.68	2,239.42	10,089.10
Postage.....	4,030.05	108.77	4,138.82
Traveling expenses, bureau of accounts.....	1,437.49	20.68	1,458.17
Traveling expenses, bureau of municipal finance.....	818.86		818.86
Traveling expenses, internal-revenue agents and assessors.....	11,607.58	1,392.30	12,999.88
Care of horses.....	7,560.00	680.30	8,240.30
Office rent of collectors.....	560.00	58.34	618.34
Total, office of the treasurer.....	203,870.45	4,599.53	208,469.98

SCHEDULE No. 8.—*Insular revenue expenditures—executive—for the fiscal year ended June 30, 1910, on account of the fiscal years 1910, 1909, and 1908—Continued.*

	On account of appropriations for—		Total expenditures, 1910.
	1910.	1908 and 1909.	
Office of the auditor:			
Salaries.....	\$37,036.39		\$37,036.39
Contingent expenses:			
Incidentals.....	1,585.17	\$99.73	1,684.90
Postage.....	250.00		250.00
Blank forms.....	709.70		709.70
Inspection and traveling expenses.....	703.33		703.33
Total, office of the auditor.....	40,284.59	99.73	40,384.32
Office of the commissioner of the interior:			
Salaries.....	77,054.36	2.78	77,057.14
Contingent expenses—			
Incidentals.....	4,142.85	419.85	4,562.70
Expenses, division of public lands.....	967.17		967.17
Traveling expenses.....	9,444.19	571.07	10,015.26
Postage.....	1,724.24		1,724.24
Total, office of the commissioner.....	93,332.81	993.70	94,326.51
Commission on the collection of harbor dues.....	288.35		288.35
Maintenance and repair of public roads and bridges.....	266,253.10	2,158.63	268,411.73
Maintenance and repair of public buildings—			
Care of buildings.....	20,598.26	1,970.55	22,568.81
Water for buildings.....	1,422.13	1,136.69	2,558.82
Electric light for buildings.....	1,235.59	429.22	1,664.81
Expenses, executive mansion.....	13,478.77	422.89	13,901.66
Improvement of garage in the San Francisco barracks.....	294.71		294.71
Alteration in the San Francisco barracks for the accommodation of the bureau of printing and supplies.....	434.32		434.32
Bureau of insular telegraph—			
Salaries.....	52,845.91	21.00	52,866.91
Contingent expenses—			
Rent of offices.....	1,482.27	55.00	1,537.27
Lighting.....	563.86	47.56	611.42
Purchase of material.....	10,613.84	2,494.25	13,108.09
Transportation and subsistence.....	1,499.43	96.37	1,595.80
Freight and wagon transportation.....	1,117.20	43.44	1,160.64
Printing.....	797.76	71.21	868.97
Postage.....	300.00		300.00
Purchase, hire, and maintenance of horses.....		70.40	70.40
Total bureau of insular telegraph.....	69,220.27	2,899.23	72,119.50
Insular School for Training Nurses—			
Salaries.....	2,860.15		2,860.15
Contingent expenses—			
Subsistence.....	875.75		875.75
House rent, etc.....	675.00		675.00
Incidentals.....	298.37		298.37
Total, Insular School for Training Nurses.....	4,709.27		4,709.27
Civil service commission—			
Salaries.....	9,102.33		9,102.33
Contingent expenses.....	584.53		584.53
Total, civil service commission.....	9,686.86		9,686.86
Miscellaneous expenditures under direction of commissioner of the interior—			
Work on insular roads—			
Construction of various roads.....	28.36		28.36
Insular road and bridge construction.....	42,099.86		42,099.86
Alteration of Caminero House No. 2, Cayey and Guayama road.....	6,308.13		6,308.13
Survey of lands belonging to the people of Porto Rico.....	3,539.10		3,539.10
Sprinkling with oil, San Juan-Martin Peña road.....	1,041.79		1,041.79
Survey and construction of Cataño-Arecibo Canal.....	3,872.22		3,872.22
Construction of San Antonio-Martin Peña road.....	1,614.95		1,614.95
Total, work on insular roads.....	58,504.41		58,504.41

SCHEDULE NO. 8.—*Insular revenue expenditures—executive—for the fiscal year ended June 30, 1910, on account of the fiscal years 1910, 1909, and 1908—Continued.*

	On account of appropriations for—		Total expenditures, 1910.
	1910.	1908 and 1909.	
Commission on the collection of harbor dues—Continued.			
Expenses of reconveying to the city of Ponce a certain tract of land.....	\$10.40	.....	\$10.40
Study of methods for irrigating the regions comprising the municipalities of Santa Isabel, Coamo, and Ponce.....	54.83	.....	54.83
Study of the method for irrigating the plains of Cabo Rojo and Lajas.....	736.26	.....	736.26
Construction and repair of public buildings—			
Construction of reform school buildings.....	114.98	\$18,373.84	18,488.82
Repairs to Pink Palace.....	30.00	.....	30.00
Repairs to Boys' Charity School.....	8,664.56	.....	8,664.56
Construction of College of Agriculture and Mechanical Arts.....	46.24	.....	46.24
Construction of a laboratory building at Mayaguez.....	7,952.26	.....	7,952.26
Repairs to Girls' Charity School.....	3,999.20	.....	3,999.20
Purchase and construction of rural school buildings.....	9,264.64	.....	9,264.64
Enlargement of the public cistern in Culebra.....	1,284.24	.....	1,284.24
Construction of building in Culebra.....	.....	.92	.92
Total.....	31,356.12	18,374.76	49,730.88
Construction and repairs of docks and piers—			
Minor repairs to dock at San Juan.....	794.10	.....	794.10
Repairs of the government pier at Ponce.....	2.00	.....	2.00
Repairing the passenger and freight piers at Mayaguez.....	1,669.71	.....	1,669.71
Repair of bulkhead and water front of San Juan.....	1,304.12	.....	1,304.12
Total.....	3,769.93	.....	3,769.93
Total, department of the interior.....	575,386.39	28,385.67	603,772.06
Office of the commissioner of education:			
Salaries.....	33,478.63	10.00	33,488.63
Incidentals.....	6,958.14	725.88	7,684.02
Postage.....	2,000.00	.....	2,000.00
Total, office of the commissioner.....	42,436.77	735.88	43,172.65
Public schools—			
Common schools—			
Salaries.....	675,647.75	3,514.57	679,162.32
Contingent expenses.....	6,180.87	1,473.86	7,654.73
Text-books and school supplies.....	47,337.03	504.53	47,841.56
Common-school equipment.....	5,610.35	.....	5,610.35
High schools—			
Salaries.....	18,387.21	.....	18,387.21
Contingent expenses.....	2,045.33	292.18	3,237.51
Water, San Juan high school.....	38.05	.....	38.05
Lighting, San Juan high school.....	49.80	.....	49.80
Total, public schools.....	756,196.39	5,785.14	761,981.53
Funds due the University of Porto Rico.....	28,871.34	1,205.18	30,076.52
University fund.....	6,305.92	.....	6,305.92
Settlement account of Luis A. Castro for translating the Report of the Commissioner of Education.....	120.00	.....	120.00
Settlement of claim of J. C. George for expenses incurred in the construction of a baseball cage in the San Juan high school.....	123.05	.....	123.05
Support of deserving students—			
Instruction and training of young men and women in the United States.....	12,500.00	.....	12,500.00
Technical education of Porto Rican students in the United States.....	4,533.73	.....	4,533.73
Education of young Porto Rican women in the United States.....	3,000.00	.....	3,000.00
Establishment of scholarships in the high schools of Porto Rico.....	9,961.80	.....	9,961.80
Honorary scholarship for Rafael Palmer.....	500.00	.....	500.00
Education of young men and women in the Insular Normal School.....	13,758.19	338.97	14,097.16
Total support of deserving students.....	44,253.72	338.97	44,592.69
Miscellaneous expenditures, teachers' institutes and general lecture work.....	453.20	10.46	463.66
Transportation, pupils of high school, Santurce.....	280.00	.....	280.00
Total, department of education.....	879,040.39	8,075.63	887,116.02

SCHEDULE NO. 8.—*Insular revenue expenditures—executive—for the fiscal year ended June 30, 1910, on account of the fiscal years 1910, 1909, and 1908—(Continued.)*

	On account of appropriations for—		Total expenditures, 1910.
	1910.	1908 and 1909.	
Office of health, charities, and correction:			
Office of director—			
Salaries.....	\$41,824.23		\$41,824.23
Contingent expenses—			
Traveling expenses.....	2,313.09	\$550.92	2,864.01
Transportation of prisoners.....	507.30	78.93	586.23
Supplies and equipment for laboratory.....	746.21	206.92	953.13
Water.....	67.45	1.00	68.45
Lighting.....	60.84		60.84
Incidentals.....	1,990.76	589.41	2,580.17
Purchase of vaccine.....	1,960.21		1,960.21
Printing.....	963.86	425.19	1,389.05
Rent of office and contingent expenses, sanitary official in Ponce.....	269.94	16.50	286.44
Suppression of typhoid in Naranjito.....	50,703.89	1,868.87	52,572.76
Reimbursement for cattle slaughtered by order of the director of health, charities, and correction.....	294.73		294.73
Expenses of disinfection in Rio Grande.....	147.00		147.00
Reimbursement to Benito Carril.....	67.85		67.85
		15.00	15.00
Total, office of director.....	51,213.47	1,883.87	53,097.34
Charitable institutions—			
Leper colony—			
Salaries.....	3,717.64		3,717.64
Contingent expenses—			
Subsistence.....	3,308.06	421.82	3,729.88
Clothing, bedding, etc.....	2,498.49	237.73	2,736.22
	9,524.19	659.55	10,183.74
Blind asylum—			
Salaries.....	7,299.27		7,299.27
Contingent expenses—			
Subsistence.....	5,429.39	464.71	5,894.10
Clothing, bedding, etc.....	2,796.87	355.67	3,152.54
Water.....	332.60		332.60
	15,858.13	820.38	16,678.51
Insane asylum—			
Salaries.....	15,325.15	6.00	15,331.15
Contingent expenses—			
Subsistence.....	20,209.54	1,880.51	22,090.05
Clothing, bedding, etc.....	5,815.11	232.87	6,047.98
Water.....	1,472.44	146.44	1,618.88
Lighting.....	659.96	60.70	720.66
	43,482.20	2,320.52	45,802.72
Girls' Charity School—			
Salaries.....	8,372.76		8,372.76
Contingent expenses—			
Subsistence.....	7,572.51	683.34	8,255.85
Clothing, bedding, etc.....	4,090.16	513.20	4,603.36
Water.....	1,268.84	137.44	1,406.28
Lighting.....	270.53	35.60	306.13
	21,574.80	1,369.58	22,944.38
Boys' Charity School—			
Salaries.....	14,879.82		14,879.82
Contingent expenses—			
Subsistence.....	12,348.53	1,152.11	13,500.64
Clothing, bedding, etc.....	7,474.91	634.44	8,109.35
Industrial equipment.....	377.61	222.53	600.14
Water.....	917.12	69.84	986.96
Lighting.....	596.30	101.96	698.26
Visiting physician for charity schools.....	500.00		500.00
	37,094.29	2,180.88	39,275.17

SCHEDULE NO. 8.—*Insular revenue expenditures—executive—for the fiscal year ended June 30, 1910, on account of the fiscal years 1910, 1909, and 1908—Continued.*

	On account of appropriations for—		Total expenditures, 1910.
	1910.	1908 and 1909.	
Office of health, charities, and correction—Continued.			
Charitable institutions—Continued.			
Reform School—			
Salaries.....	\$6,614.33		\$6,614.33
Contingent expenses—			
Subsistence.....	3,708.21	\$208.61	3,916.82
Clothing, bedding, etc.....	1,745.03	202.18	1,947.21
Equipment.....	726.15	1,635.70	2,361.85
Transportation.....	493.15		493.15
	13,286.87	2,046.49	15,333.36
Sanatorium of the antituberculosis league.....	11,924.46	1,095.10	13,019.56
Total, charitable institutions.....	152,744.94	10,498.50	163,243.44
Penal institutions—			
Penitentiary—			
Salaries.....	16,647.67		16,647.67
Contingent expenses—			
Food for prisoners.....	19,909.36	1,856.89	21,766.25
Clothing, etc.....	5,611.22	572.75	6,183.97
Purchase of raw material.....	891.72	35.90	927.62
Saving fund.....	1,822.29	26.25	1,848.54
Water.....	1,738.60	157.85	1,896.45
Lighting.....	933.50	148.19	1,081.69
Incidentals.....	4,131.76	468.34	4,600.10
	51,686.12	3,266.17	54,952.29
San Juan jail—			
Salaries.....	7,960.66		7,960.66
Contingent expenses—			
Food for prisoners.....	7,094.79	818.36	7,913.15
Lighting.....	417.76	47.57	465.33
Incidentals.....	1,245.23	267.11	1,512.34
	16,718.44	1,133.04	17,851.48
Ponce jail—			
Salaries.....	6,129.33		6,129.33
Contingent expenses—			
Food for prisoners.....	7,033.52	549.82	7,583.34
Lighting.....	265.70	37.23	302.93
Incidentals.....	528.41	1.86	530.27
Water.....	160.00		160.00
	14,116.96	588.91	14,705.87
Mayaguez jail—			
Salaries.....	6,042.00		6,042.00
Contingent expenses—			
Food for prisoners.....	4,945.20	330.52	5,275.72
Lighting.....	241.28	35.60	276.88
Water.....	75.00		75.00
Incidentals.....	576.08	65.50	641.58
	11,879.56	431.62	12,311.18
Humacao jail—			
Salaries.....	5,102.00		5,102.00
Contingent expenses—			
Food for prisoners.....	4,308.08	357.05	4,665.13
Rent of jail.....	720.00		720.00
Lighting.....	164.27	14.24	178.51
Incidentals.....	533.65	17.84	551.49
	10,828.00	399.13	11,217.13
Arecibo jail—			
Salaries.....	5,195.00		5,195.00
Contingent expenses—			
Food for prisoners.....	4,395.15	476.28	4,871.43
Water.....	677.13	209.91	887.04
Lighting.....	190.22	55.04	245.26
Incidentals.....	363.03	89.63	452.66
	10,820.53	830.86	11,651.39

SCHEDULE No. 8.—*Insular revenue expenditures—executive—for the fiscal year ended June 30, 1910, on account of the fiscal years 1910, 1909, and 1908—Continued.*

	On account of appropriations for—		Total expenditures, 1910.
	1910.	1908 and 1909.	
Office of health, charities, and correction—Continued.			
Penal institutions—Continued.			
Guayama jail—			
Salaries.....	\$1,330.00		\$1,330.00
Contingent expenses—			
Food for prisoners.....	4,059.42	\$314.63	4,374.05
Incidentals.....	483.72	27.41	511.13
	8,873.14	342.04	9,215.18
Aguadilla jail—			
Salaries.....	3,097.33	0.00	3,127.33
Contingent expenses—			
Food for prisoners.....	2,961.87	286.80	3,278.67
Rent of jail.....	720.00		720.00
Incidentals.....	480.94	13.63	494.57
	7,290.14	330.43	7,620.57
Vieques jail—			
Salaries.....	3,014.00		3,014.00
Contingent expenses—			
Food for prisoners.....	4,257.51	329.42	4,586.93
Incidentals.....	642.47	253.83	896.30
	7,913.98	583.25	8,497.23
Total, penal institutions.....	140,126.87	7,895.45	148,022.32
Expenses of executions.....	100.00		100.00
Tuberculosis dispensaries.....	3,513.50		3,513.50
Tropical and transmissible diseases service.....	30,558.86		30,558.86
Total, office of health, charities, and correction.....	378,257.64	20,277.82	398,535.46
Maintenance of prisoners in municipal jails.....	11,133.93	4,070.89	15,204.82
Suppression of tropical anemia.....		6,673.74	6,673.74
Insular police:			
Salaries.....	382,015.25	789.05	382,804.30
Contingent expenses—			
Rent of quarters.....	10,541.29		10,541.29
Transportation.....	11,496.48	753.14	12,249.62
Incidentals.....	10,227.38	235.74	10,463.12
Lighting.....	2,258.40	34.68	2,293.08
Water.....	812.10	1.85	813.95
Postage.....	1,200.00		1,200.00
Purchase of horses and bicycles.....	10,818.20		10,818.20
Stabling, keeping, etc.....	7,185.47	245.20	7,430.67
Uniforms.....	21,201.83		21,201.83
Uniform fund.....	5,500.00		5,500.00
Special and confidential services.....	1,350.00		1,350.00
Total, insular police.....	464,606.40	2,059.66	466,666.06
Government of the island of Culebra:			
Salaries.....	999.97		999.97
Contingent expenses.....	1,512.45	345.55	1,858.00
	2,512.42	345.55	2,857.97
Insular library of Porto Rico:			
Salaries.....	2,340.00		2,340.00
Contingent expenses—			
Incidentals.....	323.69	307.08	630.77
Books, publication, etc.....	677.95	670.60	1,348.55
Lighting.....	379.24		379.24
	3,720.88	977.68	4,698.56
Expenses of election in Porto Rico.....	3,170.97		3,170.97
Publication of Official Gazette.....	372.72		372.72
Porto Rico civil service board.....		306.23	306.23
Total, per recapitulation on next sheet.....	2,785,771.54	98,163.19	2,883,934.73

SCHEDULE No. 8.—*Insular revenue expenditures—executive—for the fiscal year ended June 30, 1910, on account of the fiscal years 1910, 1909, and 1908—Continued.*

RECAPITULATION.

	On account of appropriations for—		Total expenditures, 1910.
	1910.	1908 and 1909.	
Office of the Governor	\$15,301.09	\$150.81	\$15,451.90
Office of the secretary	177,780.06	21,965.94	199,746.00
Office of the attorney-general	30,333.61	174.31	30,507.92
Office of the treasurer	203,870.45	4,599.53	208,469.98
Office of the auditor	40,284.59	99.73	40,384.32
Department of the interior	575,386.39	28,385.67	603,772.06
Department of education	879,040.39	8,075.63	887,116.02
Department of health, charities, and correction	378,257.64	20,277.82	398,535.46
Maintenance of prisoners in municipal jails	11,133.93	4,070.89	15,204.82
Suppression of tropical anemia .....	.....	6,673.74	6,673.74
Insular police	464,606.40	2,059.66	466,666.06
Government of the island of Culebra	2,512.42	345.55	2,857.97
Insular library of Porto Rico	3,720.88	977.08	4,698.56
Expenses of election in Porto Rico	3,170.97	.....	3,170.97
Publication of the Official Gazette	372.72	.....	372.72
Porto Rican civil-service board .....	.....	306.23	306.23
Total, executive expenditures	2,785,771.54	98,163.19	2,883,934.73

SCHEDULE No. 9.—*Insular revenue expenditures—judicial—for the fiscal year ended June 30, 1910, on account of the fiscal years 1910, 1909, and 1908.*

	On account of appropriations for—		Total expenditures, 1910.
	1910.	1908 and 1909.	
United States district court:			
Salaries, United States district court	\$30,673.32	.....	\$30,673.32
Contingent expenses—			
Traveling expenses of—			
Marshal	988.30	.....	988.30
The court	1,306.30	.....	1,306.30
Incidental expenses of—			
The court	1,094.43	\$95.96	1,190.39
Judge's office	3.50	.....	3.50
District attorney's office	155.85	.....	155.85
Water	37.20	.....	37.20
Lighting	140.55	.....	140.55
Fees and mileage of—			
Witnesses	1,520.68	9.60	1,530.28
Jurors	5,292.18	.....	5,292.18
Fees of United States commissioners	259.05	90.65	349.70
Purchase of law books	1,189.00	.....	1,189.00
Total United States district court	42,660.36	196.21	42,856.57
Insular courts:			
Salaries—			
Supreme court of Porto Rico	40,788.61	.....	40,788.61
District court of—			
San Juan	23,650.00	.....	23,650.00
Ponce	18,006.66	.....	18,006.66
Mayaguez	16,636.42	.....	16,636.42
Arecibo	15,800.00	.....	15,800.00
Humacao	15,320.00	.....	15,320.00
Guayama	15,320.00	.....	15,320.00
Aguadilla	15,198.33	.....	15,198.33
Municipal courts	78,825.01	75.00	78,900.01
Total salaries, insular courts	239,545.03	75.00	239,620.03
Contingent expenses—			
Incidentals—			
Supreme court	3,457.26	98.61	3,555.87
District courts	5,221.97	237.18	5,459.15
Municipal courts	3,237.89	562.22	3,800.11
Water—			
Supreme court	6.70	.....	6.70
District courts	121.20	.....	121.20
Lighting—			
Supreme court	13.58	.....	13.58
District courts	193.97	.....	193.97
Total	12,252.57	898.01	13,150.58

SCHEDULE No. 9.—Insular revenue expenditures—judicial—for the fiscal year ended June 30, 1910, on account of the fiscal years 1910, 1909, and 1908—Continued.

	On account of appropriations for—		Total expenditures, 1910.
	1910.	1908 and 1909.	
Insular courts—Continued.			
Miscellaneous items—			
Rent of court-houses—			
District courts.....	\$2,080.00		\$2,080.09
Municipal courts.....	4,936.66	\$273.33	5,209.90
Traveling expenses—			
Judges and fiscals.....	1,974.62	198.66	2,173.28
Municipal court officials.....	3,336.87	279.22	3,616.09
Care of horses.....	6,840.00		6,840.00
Traveling expenses of marshals.....	997.55	62.25	1,059.80
Autopsies.....	840.00	273.50	1,113.50
Fees of witnesses, insular courts.....	21,351.38	1,019.25	22,370.63
Fees of jurors and incidental expenses of jury procedure.....	22,280.19	1,052.00	23,332.19
Fees of witnesses and jurors in cases of lunacy.....	1,274.77		1,274.77
Publication of the decisions of the supreme court of Porto Rico.....	5,934.47	1,991.44	7,925.91
Payment of witness fees to Juan Gonzalez Mercado.....		22.40	22.40
	71,846.51	5,172.05	77,018.56
Total.....	323,644.11	6,145.06	329,789.17
Registrars of property:			
Salaries—			
Registrar of property—			
San Juan.....	11,201.95		11,201.95
Ponce.....	5,853.33		5,853.33
Mayaguez.....	5,797.33		5,797.33
Arecibo.....	4,740.00		4,740.00
San German.....	3,585.00		3,585.00
Humacao.....	3,360.00		3,360.00
Caguas.....	3,120.00		3,120.00
Guayama.....	3,060.00		3,060.00
Aguadilla.....	2,435.01		2,435.01
	43,152.62		43,152.62
Contingent expenses—			
Rent of offices.....	2,594.00		2,594.00
Incidentals.....	2,406.54	35.67	2,442.21
	5,000.54	35.67	5,036.21
Total.....	48,153.16	35.67	48,188.83
Total judicial expenditures.....	414,457.63	6,376.94	420,834.57

SCHEDULE No. 10.—Insular revenue expenditures, miscellaneous, for the fiscal year ended June 30, 1910, on account of the fiscal years 1910, 1909, and 1908.

	On account of appropriations for—		Total expenditures, 1910.
	1910.	1908 and 1909.	
Miscellaneous expenditures subject to the approval of the Governor.....	\$11,768.93		\$11,768.93
Relief of grandchildren of Roman Baldorioty de Castro.....	375.01	\$41.65	416.66
Collection of historical data of Porto Rico.....	1,200.00		1,200.00
Salary, English teacher, Porto Rican Benevolent Society.....	675.00		675.00
Expenses of the inauguration of Hon. George R. Colton as Governor.....	510.57		510.57
Intelligence fund.....	282.00		282.00
Institute of Agriculture, Arts, and Trade, of Lajas:			
Implements.....	1,999.92		1,999.92
Maintenance.....	1,000.00		1,000.00
Relief of Henry Sayre.....	360.97		360.97
Relief of school board of Yauco.....	500.00		500.00
Claims of apremiadores.....	236.00		236.00
Reimbursement to the school board of Guayama.....	1,066.00		1,066.00
Purchase of lands for College of Agricultural and Mechanical Arts.....	1,000.00		1,000.00
Fees and expenses, board of medical examiners.....	384.76		384.76
Fees and expenses, board of pharmacy.....	243.88		243.88
Repayment of fees, fines and moneys improperly collected by secretaries and marshals of insular courts.....	500.00	.50	500.50

SCHEDULE NO. 10.—Insular revenue expenditures, miscellaneous, for the fiscal year ended June 30, 1910, on account of the fiscal years 1910, 1909, and 1908—Continued.

	On account of appropriations for—		Total expenditures, 1910.
	1910.	1908 and 1909.	
Repayment of taxes improperly collected.....	\$925.35	\$66.11	\$991.46
Agricultural development in Porto Rico.....	422.43	—	422.43
Fees and expenses, board of dental examiners.....	144.00	—	144.00
Payment of certain sums due to A. Lynn é Hijos de Pérez Moris.....	1,650.00	—	1,650.00
Settlement of certain suits between the people of Porto Rico and the Roman Catholic Church.....	61,760.55	—	61,760.55
Relief of F. E. Jones and Rafael Rodriguez.....	150.00	—	150.00
Insular fair board.....	293.06	—	293.06
Payment of expenses in advertising the sale of property on account of delinquent taxes.....	94.27	—	94.27
Relief of Manuela and Consuelo Menchaca Rodriguez.....	200.00	—	200.00
Expenses of bond issue for roads.....	33.50	—	33.50
Insular School for Training Nurses.....	—	865.44	865.44
Completing work of code commission.....	—	607.42	607.42
Ponce de León celebration.....	—	1.40	1.40
Total.....	87,776.20	1,582.52	89,358.72

SCHEDULE NO. 11.—Trust fund expenditures—Payments to municipalities of taxes collected for them by the insular government for the fiscal year ended June 30, 1910.

MUNICIPAL PROPERTY TAX.

Month.	School tax.	General fund.	Road fund.	School fund.	Total.
1909.					
July.....	\$2,049.08	\$11,810.22	\$1,304.75	\$5,143.91	\$20,307.96
August.....	2,249.18	14,075.05	1,655.11	5,243.37	23,222.71
September.....	32,809.62	208,440.38	23,446.76	77,295.63	341,992.39
October.....	13,690.94	85,840.35	9,401.67	31,747.29	140,680.25
November.....	5,571.25	35,975.99	4,037.62	13,357.83	58,922.69
December.....	5,115.01	32,712.22	3,722.31	12,144.82	53,694.36
1910.					
January.....	3,803.45	24,271.21	2,795.18	9,022.15	39,891.99
February.....	9,236.88	58,415.61	6,425.08	21,613.53	95,691.10
March.....	29,732.12	188,674.30	20,917.82	69,864.02	309,188.26
April.....	7,996.10	50,281.87	5,659.30	18,647.13	82,584.40
May.....	5,292.78	33,894.88	3,855.34	12,583.48	55,626.48
June.....	3,717.45	24,057.06	2,633.31	8,896.79	39,304.61
Total.....	121,263.86	768,449.14	85,854.25	285,539.95	1,261,107.20

MUNICIPAL BOND REDEMPTION TAX.

Month.	San Juan.	Mayaguez.	Ponce.	Arecibo.	Total.
1909.					
July.....	\$1,395.50	\$720.44	\$746.60	\$67.11	\$2,929.65
August.....	338.07	539.45	334.08	78.46	1,290.06
September.....	19,079.10	6,275.25	7,061.54	3,065.35	35,481.24
October.....	11,222.33	2,247.24	2,546.96	1,498.19	17,514.72
November.....	3,415.42	1,999.50	691.78	342.95	6,449.65
December.....	2,430.67	1,427.50	1,083.99	159.89	5,102.05
1910.					
January.....	1,362.22	860.19	856.93	143.79	3,223.13
February.....	7,292.13	4,147.91	1,962.83	574.23	13,977.10
March.....	21,312.95	4,632.03	6,981.57	2,957.57	35,884.12
April.....	4,559.17	897.72	416.53	491.14	6,364.56
May.....	2,537.71	1,625.30	987.01	405.74	5,555.76
June.....	3,164.79	889.29	959.84	137.78	5,151.70
Total.....	78,110.06	26,261.82	24,629.66	9,922.20	138,923.74

Total expenditures, school and municipal property tax..... \$1,261,107.20
 Total expenditures, municipal bond redemption tax..... 138,923.74

Total..... 1,400,030.94

SCHEDULE No. 12.—*Trust fund expenditures—Road bond fund for the fiscal year ended June 30, 1910.*

	Total expenditures.
Insular bond fund for road construction:	
Ciales—Juana Diaz road section.....	\$9. 04
Purchase of machinery and supplies for road construction under bond act.....	3. 98
Salaries, auxiliary technical force.....	110. 58
Consumo—Maricao road section.....	101. 55
Las Piedras—San Lorenzo road section.....	75. 35
Corozal—Barros road section.....	71. 43
Yauco road section.....	2. 75
Construction of bridges, Aguadilla—Aguada road.....	839. 07
	<hr/>
	1, 213. 75

SCHEDULE No. 13.—*Trust fund expenditures, miscellaneous, for the fiscal year ended June 30, 1910.*

Under supervision of commissioner of interior:	Total.	
Irrigation fund.....	\$274, 259. 22	
Special deposit, Camuy—Hatillo road.....	30. 00	
Special deposit, Naguabo—Juncos road.....	110. 00	
Special deposit, Valenciano River bridge.....	529. 72	
Special deposit, J. C. McCormick.....	60. 86	
	<hr/>	
Total.....		\$274, 989. 80
Under supervision of commissioner of education:		
School extension—		
Construction of schoolhouse in Yauco.....	3, 000. 00	
Addition to Aguas Buenas schoolhouse.....	1, 001. 18	
Plans for school buildings.....	428. 00	
Purchase of site of school building in Yauco.....	1, 000. 00	
General account.....	3, 376. 78	
School building fund—		
Construction of schoolhouse in—		
Moca.....	548. 51	
Maunabo.....	5, 675. 19	
Corozal.....	7, 561. 28	
Mayaguez.....	2, 243. 08	
Carolina.....	1, 198. 50	
Añasco.....	1, 295. 27	
Guayanilla.....	3, 117. 10	
Cidra.....	415. 70	
University agricultural fund.....	40, 587. 74	
University fund.....	16, 350. 00	
	<hr/>	
Total.....		87, 798. 33
Under supervision of auditor:		
Insular bond redemption tax—		
Payment on principal of road bonds.....	50, 000. 00	
Interest on road bonds.....	35, 000. 00	
Refunds.....	168. 27	
Special deposits.....	16. 75	
Teachers' pension fund.....	2, 071. 87	
Salaries, treasury agents.....	1, 560. 00	
Salaries, telegraph operators.....	75. 00	
Cash bond deposits.....	43, 245. 00	
Proceeds from sale of relief supplies, hurricane of August 8, 1899.....	296. 90	
Outstanding liabilities.....	130. 98	
Franchise deposits.....	917. 95	
Insular police relief fund.....	922. 52	
Payments of saving fund, penitentiary.....	128. 74	
	<hr/>	
Total.....		134, 533. 98
Total miscellaneous expenditures.....		<hr/> 497, 322. 11

EXHIBIT BB.

Income and expenditures of the insular government, exclusive of trust funds, for the fiscal year ended June 30, 1910, and comparisons with the two preceding fiscal years.

INCOME.

	1910.	1909.	1908.
Customs.....	\$879,362.43	\$803,386.35	\$979,990.43
Internal revenue.....	2,223,472.52	2,076,241.80	2,103,615.47
Miscellaneous.....	349,001.46	296,112.10	283,080.85
Repayment of loans to municipalities.....	93,586.80	99,328.90	95,888.92
Repayment of loans to school boards.....	43,094.74	33,257.21	19,120.60
Repayments by bureau of printing and supplies.....	107,829.42	72,254.36	52,147.28
Repayments to appropriations, disbursing officer balance and transfers.....	48,221.17	168,380.26	38,704.06
Total income.....	3,744,568.54	3,548,960.98	3,572,547.61

EXPENDITURES.

Legislative.....	\$53,484.14	\$57,021.00	\$54,031.72
Executive.....	2,883,934.73	3,275,539.39	2,594,004.66
Judicial.....	420,834.57	418,005.29	379,140.07
Miscellaneous.....	89,358.72	27,827.02	33,546.12
Loans to municipalities.....	39,849.89	173,335.14	292,993.63
Loans to school boards.....	29,643.14	100,284.90	71,674.01
Repayments to appropriations and transfers.....	42,543.50	43,172.11	86,208.99
Total expenditures.....	3,559,648.69	4,095,184.85	3,511,599.20
Annual surplus or deficit.....	184,919.85	a 546,223.87	60,948.41

a Deficit.

EXHIBIT C.

Loans of the insular government to the municipalities of the island under acts of the Legislative Assembly approved March 10, 1904, and amended February 14, 1906.

Municipality.	Amount of loans July 1, 1909.	Loans made during the year.	Amount repaid during year.	Amount of loans June 30, 1910.	Loans authorized and not paid.	Total.
Adjuntas.....	\$8,000.00		\$1,333.33	\$6,666.67		\$6,666.67
Aguada.....	1,600.00		800.00	800.00		800.00
Aguadilla.....	9,794.57		3,641.58	6,152.99		6,152.99
Aguas Buenas.....	3,500.00		500.00	3,000.00		3,000.00
Albionito.....	9,700.00		1,300.00	8,400.00		8,400.00
Añasco.....	833.34		833.34			
Arecibo.....	9,983.92		2,000.00	7,983.92	\$1,016.08	9,000.00
Barros.....	1,200.00		600.00	600.00		600.00
Bayamon.....	17,084.38		3,000.00	14,084.38	4,915.62	19,000.00
Cabo Rojo.....	11,377.77		1,422.23	9,955.54		9,955.54
Caguas.....	49,988.70	\$11.30	7,000.00	43,000.00		43,000.00
Camuy.....	1,208.15		358.14	850.01		850.01
Cayey.....	35,516.13		3,551.61	31,964.52		31,964.52
Cidra.....	1,833.34		458.34	1,375.00		1,375.00
Coamo.....	21,979.17		3,229.17	18,750.00		18,750.00
Dorado.....	5,400.00		600.00	4,800.00		4,800.00
Fajardo.....					6,000.00	6,000.00
Guayama.....		7,000.00	3,000.00	4,000.00	8,000.00	12,000.00
Guayanilla.....	500.00		500.00			
Hatillo.....	1,517.83		517.83	1,000.00		1,000.00
Juana Diaz.....	6,425.52		1,824.66	4,600.86		4,600.86
Juncos.....		3,000.00	3,000.00			
Lajas.....	4,000.00		1,000.00	3,000.00		3,000.00
Lares.....	4,800.00		2,400.00	2,400.00		2,400.00
Las Marias.....	6,030.24		792.54	5,237.70		5,237.70
Loiza.....	7,400.00	2,000.00	1,600.00	7,800.00	5,000.00	12,800.00
Maricao.....	2,800.00		1,400.00	1,400.00		1,400.00
Mayaguez.....	28,000.00		7,000.00	21,000.00		21,000.00
Moca.....	1,169.50		1,169.50			
Morovis.....	2,500.00		500.00	2,000.00		2,000.00

EXHIBIT C—Continued.

Loans of the insular government to the municipalities of the island under acts of the Legislative Assembly approved March 10, 1904, and amended February 14, 1906—Con.

Municipality.	Amount of loans July 1, 1909.	Loans made during the year.	Amount repaid during year.	Amount of loans June 30, 1910.	Loans authorized and not paid.	Total.
Naguabo.....	\$600.00		\$600.00			
Patillas.....	4,266.68		1,266.68	\$3,000.00		\$3,000.00
Ponce.....	51,200.00		6,400.00	44,800.00		44,800.00
Quebradillas.....	375.00		125.00	250.00		250.00
Rincon.....	528.70		528.70			
Salinas.....	7,133.34		1,783.34	5,350.00		5,350.00
San German.....	9,600.00	\$4,500.00	1,200.00	12,900.00		12,900.00
San Juan.....	58,142.85	9,000.00	14,428.57	52,714.28		52,714.28
San Lorenzo.....	3,000.00		1,000.00	2,000.00		2,000.00
San Sebastian.....	6,537.64		2,593.82	3,943.82		3,943.82
Santa Isabel.....	11,659.17		2,572.09	9,087.08		9,087.08
Toa Alta.....	2,830.72		988.68	1,842.04		1,842.04
Toa Baja.....	1,050.00		150.00	900.00		900.00
Utua.....	14,361.41	12,938.59	2,000.00	25,300.00		25,300.00
Vega Baja.....	4,184.41		617.65	3,566.76		3,566.76
Yabucoa.....	12,000.00	1,400.00	2,000.00	11,400.00	\$600.00	12,000.00
Total.....	441,612.48	39,849.89	93,586.80	387,875.57	25,531.70	413,407.27

EXHIBIT D.

Loans of the insular government to the school boards of the island under acts of the Legislative Assembly approved March 10, 1904, and amended February 14, 1906.

School board.	Amount of loans July 1, 1909.	Loans made during the year.	Amount repaid during year.	Amount of loans June 30, 1910.	Loans authorized and not paid.	Total.
Aguadilla.....	\$250.00		\$250.00			
Anasco.....	920.74		220.74	\$700.00	\$100.00	\$800.00
Arecibo.....	12,396.51	\$17,603.49	3,000.00	27,000.00		27,000.00
Arroyo.....	3,055.57		611.12	2,444.45		2,444.45
Bayamon.....	700.00		700.00			
Cabo Rojo.....					6,000.00	6,000.00
Caguas.....	7,200.00		800.00	6,400.00		6,400.00
Camuy.....	600.00		600.00			
Coamo.....	4,200.00		600.00	3,600.00		3,600.00
Fajardo.....		2,671.65	2,400.00	271.65	9,328.35	9,600.00
Guayama.....	4,000.00		1,000.00	3,000.00		3,000.00
Hatillo.....	600.00		600.00			
Juana Diaz.....	3,000.00		1,500.00	1,500.00		1,500.00
Lajas.....	2,529.08	1,368.00	666.68	3,230.40	769.60	4,000.00
Lares.....	2,000.00		1,000.00	1,000.00		1,000.00
Manati.....			600.00		6,000.00	5,400.00
Patillas.....	700.00		100.00	600.00		600.00
Penuelas.....	1,650.00		350.00	1,300.00	1,500.00	2,800.00
Ponce.....	31,500.00		10,500.00	21,000.00		21,000.00
Rio Piedras.....	2,187.50		437.50	1,750.00		1,750.00
Sabana Grande.....	640.00		106.66	533.34		533.34
Salinas.....	5,000.00		1,000.00	4,000.00		4,000.00
San German.....	1,600.00		400.00	1,200.00		1,200.00
San Juan.....	65,200.00		11,042.86	54,157.14		54,157.14
Santa Isabel.....	4,000.00		1,000.00	3,000.00		3,000.00
Toa Baja.....	1,050.00		150.00	900.00		900.00
Yauco.....		8,000.00	3,459.18	4,540.82		4,540.82
Total.....	154,979.40	29,643.14	43,094.74	142,127.80	23,697.95	165,225.75

EXHIBIT E.

Proceeds of the sale of the \$1,000,000 bond issue for roads and the disposition thereof to June 30, 1910.

Proceeds from bond issue.....	\$1,048,975.30
Total transfers prior to June 30, 1910.....	1,048,800.00
Balance undistributed.....	175.30

Insular bond fund for road construction.

	Disbursed during fiscal year 1910.	Balance June 30, 1910.
Ciales-Juana Diaz road section.....	\$9.04	\$6.43
Comerio-Barranquitas road section.....		51.76
Purchase of machinery and supplies for road construction under bond act....	3.98	.42
Construction of Caguas bridge, Caguas-Humacao road.....		63.59
Salaries, auxiliary technical force.....	110.58	
Consumo-Maricao road section.....	101.55	274.73
Las Piedras-San Lorenzo road section.....	75.35	
Corozal-Barros road section.....	71.43	113.38
Yauco road section.....	2.75	255.98
Humacao Playa-Naguabo Playa road section.....		2.10
Maricao road section.....		50.75
Vega Alta-Vega Baja road section.....		5.98
Construction of Convento bridge, Bayamon-Comerio road section.....		1.86
Construction of bridges, Aguadilla-Aguada road.....	839.07	2.17
Total for fiscal year 1910.....	1,213.75	829.15
Add:		
Disbursed during fiscal years 1907, 1908, and 1909.....	1,046,757.10	
Total disbursed to June 30, 1910.....	1,047,970.85	
Balance undistributed, as above.....		175.30
Portion of fund unexpended June 30, 1910.....		1,004.45

EXHIBIT F.

Statement of customs refund by the United States to Porto Rico under the provisions of the acts of Congress approved March 24, and April 12, 1900.

Total amount of advances and payments by the Treasurer of the United States to the people of Porto Rico, on account of customs revenues collected in the United States on importations from Porto Rico. The sums paid to the treasurer of Porto Rico by the Treasurer of the United States were placed on the books of the auditor's office to the credit of the appropriation "Allotment from appropriation of revenues collected on importations from Porto Rico in the United States," and amounted in all to \$1,900,183.86

Amounts from which were distributed, by transfers authorized by the Governor to various trust-fund appropriations for public and permanent improvements, as follows:

	Appropriated by transfer.	Amount expended.	Unexpended balance.
Construction and repair of country roads.....	\$1,304,177.52	\$1,298,427.52	.....
Transferred to general allotment.....		5,750.00	.....
Maintenance and repair of roads, removal of landslides.....	10,855.00	10,855.00	.....
School extension.....	429,076.50	422,466.96	\$6,609.54
Insular Normal School, purchase of site.....	3,500.00	3,500.00	.....
Transfers to insular revenues.....	82,329.17	82,329.17	.....
Insular Normal School, erection of building.....	31,500.00	31,500.00	.....
Insular Normal School.....	21,000.00	21,000.00	.....
University of Porto Rico, purchase of land.....	10,000.00	9,707.28	.....
Transferred to general allotment.....		292.72	.....
Refund of duties to contractors, paid on material used on public works.....	6,000.00	1,254.84	.....
Transferred to general allotment.....		4,745.16	.....
Claims paid Red "D" Steamship Co., freight on coin shipments.....	291.05	291.05	.....
Payment of saving fund, penitentiary.....	128.74	128.74	.....
Amount advanced to road supervisor at Humacao, for completion of Fajardo-Fajardo Playa road..... \$500.00			.....
Less repayment of..... .43			.....
	499.57	499.57	.....
	1,899,357.55	1,892,748.01	6,609.54

Unexpended balance.....	\$6, 609. 54
Amount expended.....	1, 892, 748. 01
Appropriated by transfer.....	1, 899, 357. 55
Balance remaining to credit of appropriation "Allotment from appropriations of revenues collected on importations from Porto Rico to the United States," as shown by the appropriation ledgers of the auditor's office.....	11, 614. 19
Total amount of allotment paid to the treasurer of Porto Rico, including transfer from refund of duties to contractors, purchase of land, University of Porto Rico, and construction and repair of country roads.	1, 910, 971. 74

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Total of the unexpended balances of the appropriations, as shown in the foregoing statements of the allotment.....	\$6, 609. 54
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The balance standing to the credit of the appropriation "School extension in Porto Rico," will be increased from time to time as repayments shall be made by the various municipalities which have built schoolhouses on shares, part of the cost of which is to be paid back to the insular government within a specified time. It may also be decreased on account of advances to municipalities for the same purpose and under the same conditions.

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Value, average per: 94-95.

Value, total assessed of: 89.

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Value: 10.

Municipalities, by—

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Number of: 92-93.

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